

THE UNITED REPUBLIC OF TANZANIA



No. 8 OF 1968

I ASSENT,

Julius K. Nyerere
President

1ST FEBRUARY, 1968

An Act to provide for the imposition of import duties and suspended duties on goods imported into Tanzania, and to confer the force of law on certain provisions of the Treaty for East African Co-operation which concern Customs Duties

[1ST JANUARY, 1969]

ENACTED by the Parliament of the United Republic of Tanzania.

1.-(1) This Act may be cited as the Customs Tariff Act, 1968 and shall be deemed to have come into operation on the 1st January, 1968.

Short title,
commence-
ment and
application

(2) This Act shall extend to Zanzibar as well as to Tanganyika.

2.-(1) In this Act-

Interpreta-
tion

"domestic" means suitable for use in a house, an hotel, a restaurant or a retail establishment;

"gallon" means imperial gallon;

"industrial" in relation to an article, means that the article has been shown to the satisfaction of the commissioner-General to be made for use solely or principally as industrial apparatus, plant or machinery or as a specialized part thereof;

"the Management Act" means the East African Customs and Transfer Tax Management Act, 1952;

E.A.H.H
Acts 1952
No. 12

"%" means percentage of value.

(2) Subject to subsection (1), this Act shall be read and construed as one with the Management Act.

(3) The interpretation of the First Schedule to this Act shall be governed by the following principles-

-
- (a) the titles of Sections, Chapters and Sub-chapters are provided for ease of reference only; and for legal purposes classification shall be determined according to the terms of the headings and any relative Section or Chapter notes and (provided such headings or notes do not otherwise require) according to the following provisions of this subsection;
- (b) a reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances, and a reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of that material or substance; and the classification of goods consisting of more than one material or substance shall be made according to the principles contained, in paragraph (c) of this subsection;
- (c) where, for any reason, goods are prima facie classifiable under two or more headings, classification shall, be effected as follows-
- (i) the heading which provides the most specific description shall be preferred to headings providing a more general description (sub-headings being disregarded);
 - (ii) mixtures and composite goods which consist of different materials or are made up of different components and which cannot be classified by reference to sub-paragraph (i) of this paragraph shall be classified as if they consisted of the material or component which gives the goods their essential character, insofar as this criterion is applicable;
 - (iii) where goods cannot be classified by reference to sub-paragraph (i) or (ii) of this paragraph, they shall be classified under the heading which involves the higher or highest rate of duty; and, in determining for the purposes of this subsection which is the higher or highest rate of duty applicable, goods which are free of duty shall be treated as if they were liable to a rate of duty lower than any other rate appearing in the First Schedule to this Act, and regard shall be had to any additional or suspended duty as well as to the basic rate of duty;
- (d) where in a note to a Section or Chapter it is provided that certain goods are not covered by that Section or Chapter, and a reference is made parenthetically to another Section or Chapter or to a particular heading, the note shall, except insofar as the context requires otherwise, be taken to refer to all the goods falling within that other Section or Chapter or heading, notwithstanding that only certain of those goods are referred to by description in the note;
- (e) goods not falling within any heading of the Schedule shall be classified under the heading appropriate to the goods to which they are most akin;

- (f) the classification of goods within a heading shall be determined by applying, as between sub-headings, the same rules as are applied between headings, and (except insofar as the contrary intention appears) terms used in a sub-heading are to be interpreted in the same way as in the heading;
- (g) where, in any heading of the First Schedule, parts of articles are classified with those articles, mention of any of the articles in a sub-heading of that heading shall be deemed to include a mention of parts of such articles, except insofar as the contrary intention appears from the wording of any such sub-heading;
- (h) except where otherwise provided, a complete article (or an incomplete or unfinished article classified as if it were a complete or finished article) falling within Sections VII to XXI of the First Schedule is to be classified, when imported unassembled or disassembled essentially for convenience of handling, packing or transport, as an assembled article of the corresponding kind; and where parts of any such articles are separately imported the Commissioner-General may in his discretion apply this paragraph to any such parts;
- (i) where any duty is imposed according to any specified weight, measure, strength or value, such duty shall be deemed to apply in the same proportion to any greater or less weight, measure, strength or value, as the case may be, except, where specific provision is made to the contrary;
- (j) duties chargeable per unit of weight are to be calculated on the net weight of the whole of the goods, except where otherwise indicated; and the net weight is arrived at either by actual weighing net or by deducting from the gross weight either the actual tare or such allowance for tare as may be fixed by the Commissioner-General under section 111 of the Management Act in accordance with conditions so fixed:
- Provided that, where for any reason it is not possible to calculate or make allowance for tare, the goods shall be liable to duty according to the gross weight of the goods and their packing;
- (k) where goods are classified in the First Schedule according to their use, either by way of general description of their use or by reference to the use intended on importation or clearance through the Customs, such conditions of use shall not be taken to be fulfilled unless at the time of importation or clearance through the Customs the intended direct use is proved to the satisfaction of the Commissioner-General-
- (l) where an alternative rate of duty is shown, the rate chargeable is that which results in the higher duty charge.

Import
duties and
suspended
duties

3.-(1) There shall be charged-

- (a) in respect of the goods specified in the First Schedule to this Act which are imported into Tanzania, import duties at the respective rates specified in the third column of that Schedule; and
- (b) (subject to section 4) in respect of the goods specified in the Second Schedule to this Act which are imported into Tanzania, suspended duties at the respective rates specified in the order made under the said section,

and such import duties and suspended duties shall be levied, collected, and paid in accordance with the Management Act.

(2) Notwithstanding subsection (1), where the total amount of duty computed with reference to any one Customs document-

- (a) is less than one shilling, no duty shall be charged;
- (b) exceeds one shilling but is less than one hundred shillings and includes a fraction of a shilling, the fraction shall be disregarded,
- (c) exceeds one hundred shillings and includes a fraction of a shilling, the fraction shall be treated as a complete shilling.

(3) Notwithstanding subsection (1), where any imported crude petroleum or partly-refined petroleum is removed for refining to a refinery licensed as a bonded warehouse, the import duties and suspended duties on the crude petroleum or partly-refined petroleum shall, instead of being charged on importation of the petroleum or partly-refined petroleum, be charged on the goods produced from the crude petroleum or partly-refined petroleum and delivered from the refinery for home use and shall be the same as that which would be payable on the importation of like goods.

(4) Notwithstanding subsection (1)-

- (a) no import duty or suspended duty shall be charged on the goods listed in Part A of the Third Schedule to this Act, when imported, or purchased before clearance through the Customs, for the use of one of the persons named in that Part in accordance with any condition attached thereto as set out in that Part; and
- (b) no import duty or suspended duty shall be charged on the goods listed in Part B of the Third Schedule to this Act when imported in accordance with any condition attached thereto as set out in that Part.

Provisions
as to
suspended
duties

4. (1) No suspended duty shall be charged until it has been imposed by the Minister, by order in the *Gazette*.

(2) An order made under subsection (1) may be amended or revoked by the Minister by order in the *Gazette*.

(3) An order made under subsection (1) or subsection (2) shall-

- (a) come into operation on the date specified in the order for its commencement; and
- (b) expire at the end of ten weeks from its commencement, unless during the said ten weeks it has been approved by the National Assembly by resolution.

(4) Where an order made under subsection (1) or subsection (2) expires under paragraph (b) of subsection (3), so much of any suspended duty paid under the order in respect of any article as may be in excess of the suspended duty, if any, payable on such article immediately after such expiration shall be repaid to the person who paid it.

(5) The suspended duties specified in the column headed "Amount Imposed" in the Second Schedule to this Act shall have effect as if they were lawfully imposed by an order made under subsection (1) and subsection (2) shall apply in relation to the amendment or revocation of the imposition of any such duty as it applies in relation to suspended duties imposed by an order under this section.

5.-(1) Notwithstanding section 3, the Commissioner-General may, out of Customs revenue, make a refund of any import duty or suspended duty paid in respect of goods imported into Tanzania, subject to such conditions as he may determine, where the goods are motor spirit or products ordinarily used as such or lubricating oil, and are purchased by-

- (a) an embassy, consulate or diplomatic mission of another country, for its official use; or
- (b) a member of a diplomatic mission or a consular officer who is a permanent and pensionable member of the foreign service of another country, for his personal use, and that other country accords a similar privilege to permanent members of the Tanzania Foreign Service; or
- (c) one of the international organizations specified in the Third Schedule to the Immunities and Diplomatic Privileges (Extension and Miscellaneous Provisions) Ordinance for its official use;
- (d) a high official, namely a Secretary-General, a Deputy or Assistant Secretary-General, a Director-General or a Deputy or Assistant Director-General, of one of the organizations listed in the Third Schedule to the Immunities and Diplomatic Privileges (Extension and Miscellaneous Provisions) Ordinance, for his personal use; or
- (e) any other international organization prescribed by the Minister, by order in the *Gazette*, for the purposes of this subsection, or its entitled personnel.

(2) For the purpose of obtaining a refund of duty under subsection (1) of this section, the person who purchased the goods shall submit an application in such manner, and containing such particulars, as the Commissioner-General may require.

(3) No refund of any duty shall be made under subsection (1) of this section except on a claim made within twelve months from the date of the payment of the duty.

Power of
Commis-
sioner-
General to
grant refund
of duty

Cap. 450

(4) No refund of any duty shall be granted under the Customs laws if the amount of the refund claimed in respect of any separate item is less than one shilling.

(5) Notwithstanding section 3, the Commissioner-General may, in accordance with the Customs laws, grant a remission or rebate of any import duty or suspended duty payable, or make a refund of any import duty or suspended duty paid.

Power of
Minister to
remit duty

6.-(1) The Minister may, by order in the Gazette, remit in whole or in part any duty payable by any person on any goods imported, if he is satisfied that it is in the public interest to do so.

(2) Any such remission may apply to specific instances or generally in respect of specified persons or persons of a specified class.

(3) Any order made under this section shall be laid before the National Assembly.

Effect or
alteration of
duty on
contract for
sale

7. If, after any contract has been entered into for the sale or delivery of any goods at a price which includes import duty or suspended duty, an alteration takes place in the rate or amount of duty before the goods are entered for home consumption, then, in the absence of express written provision in the contract to the contrary, the contract shall have effect as follows-

(a) in the event of the alteration being the increase of an existing duty or the imposition of a new duty, the seller, after payment of all the duty payable, may add the difference caused by the alteration to the agreed price;

(b) in the event of the alteration being the reduction or abolition of an existing duty, the purchaser may deduct the difference caused by the alteration from the agreed price;

(c) in the event of the alteration not being finally adopted, the agreed price shall be adjusted so as to allow for any resultant refund or payment of duty.

Agreement
with Kenya
and Uganda

8. Articles 9 (1), 10, 11 and 15 of the Treaty for East African Co-operation (which make provision in relation to customs duty with regard to goods imported into Tanzania, Uganda or Kenya from another of those countries), as from time to time amended under any provision thereof or otherwise modified shall have the force of law in Tanzania so long as they are in force.

Repeal of
Cap. 346 and
Savings

9.-(1) The Customs Tariff Ordinance is repealed.

(2) Notwithstanding subsection (1), any orders made under section 6 (1) of the Customs Tariff Ordinance and in force at the commencement of this Act shall continue in force and shall have effect as if they had been made under section 6 (1) of this Act.

FIRST SCHEDULE

SECTION I

Live Animals: Animal Products

Chapter I

LIVE ANIMALS

Notes:

1. This Chapter covers all live animals except fish, crustaceans, molluscs and microbial cultures.
2. Any reference in this Chapter to a particular genus or species, except where the context otherwise requires, includes a reference to the young of that genus or species.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
01.01	Live horses, asses, mules and hinnies	Free
01.02	Live animals of the bovine species	Free
01.03	Live swine	Free
01.04	Live sheep and goats	Free
01.05	Live poultry, that is to say, fowls, ducks, geese, turkey and guinea fowls	Free
01.06	Other live animals	Free

Chapter 2

MEAT AND EDIBLE MEAT OFFALS

Note:

This Chapter does NOT cover:

- (a) Products of the kinds described in headings Nos. 02.01, 02.02, 02.03, 02.04 and 02.06, unfit or unsuitable for human consumption;
- (b) Guts, bladders or stomachs of animals (heading No. 05.04) and animal blood of heading No. 05.15; or
- (c) Animal fat other than unrendered pig fat and unrendered poultry fat (Chapter 15).

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
02.01	Meat and edible offals of the animals falling within heading No. 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen	*Free
02.02	Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh chilled or frozen	*Free
02.03	Poultry liver, fresh, chilled, frozen, salted or in brine: <ol style="list-style-type: none"> A. Fresh, chilled or frozen B. Other 	*Free 37½%
02.04	Other meat and edible meat offals, fresh, chilled or frozen	*Free
02.05	Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked	30%
02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked	37½%

*See Second Schedule of suspended duties.

Chapter 3

FISH, CRUSTACEANS AND MOLLUSCS

Note:

This Chapter does NOT cover:

- (a) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.04 or 02.06);
- (b) Fish (including livers and roes thereof), crustaceans and molluscs, dead, unfit or unsuitable for human consumption by reason of their species or their condition (Chapter 5); or
- (c) Caviar or caviar substitutes (heading No. 16.04).

Tariff No.	Tariff Heading	Import Duty
03.01	Fish, fresh (live or dead), chilled or frozen	37½%
03.02	Fish, salted, in brine, dried or smoked:	
	A. Salted, in brine or dried	Free
	B. Other	37½%
03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans in shell, simply boiled in water	37½%

Chapter 4

DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY

Notes:

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

Tariff No.	Tariff Heading	Import Duty
04.01	Milk and cream, fresh, not concentrated or sweetened:	
	A. Cream	Per lb. Cents 90 or 37½%
	B. Other	30%
04.02	Milk and cream, preserved, concentrated or sweetened:	
	A. Human milk substitutes	Free
	B. Cream	Per lb. Cents 90 or 37½%
	C. Other	Per 100 lb. Shs. 28/25 or 37½%
04.03	Butter:	
	A. Ghee	Per lb. Cents 60 or 50%
	B. Other	37½%
04.04	Cheese and curd	37½%
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not	30%
04.06	Natural honey	50%

Chapter 5

**PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED
OR INCLUDED**

Notes:

1. This Chapter does NOT cover:
 - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides or skins (including furskins) other than goods falling within heading No. 05.05, 05.06 or 05.07 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (heading No. 96.03).
2. For the purposes of heading No. 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout this Schedule, elephant, mammoth, mastodon, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as ivory;
4. Throughout the Schedule the expression "horsehair" means hair of the manes and tails of equine or bovine animals.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair	30 %
05.02	Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair	30 %
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material	30 %
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof:	
	A. Sausage casings	Free
	B. Other	30%
05.05	Fish waste	30 %
05.06	Sinews and tendons; parings and similar waste of raw hides or skins	Free
05.07	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	Free
05.08	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products	Free
05.09	Horns, antlers, hooves, nails, claws and beaks of animals, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked, or simply prepared but not cut to shape, and hair and waste of these products	Free
05.10	Ivory, unworked or simply prepared but not cut to shape; powder and waste of ivory	Free
05.11	Tortoise-shell (shells and scales), unworked or simply prepared but not cut to shape; claws and waste of tortoise-shell	Free
05.12	Coral and similar substances, unworked, or simply prepared but not otherwise worked; shells unworked or simply prepared but not cut to shape; powder and waste of shells	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
05.13	Natural sponges ...	30%
05.14	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried - animal products, fresh, chilled or frozen, or otherwise Provisionally preserved, of kind used in the Preparation of Pharmaceutical products: Ambergris, castoreum, civet and musk; cantharides	30%
05.15	B. Other ... Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption: A. Animal semen ... 13. Fish ova ... C. Other ...	Free Free Free 30%

SECTION II

Vegetable Products

Chapter 6

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

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower ...	Free
06.02	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips ...	Free
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared ...	30%
06.04	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared ...	30%

Chapter 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBES

Note:

In heading No. 07.01, the word "vegetables" is to be taken to include edible mushrooms, truffles, olives, capers, tomatoes, potatoes, salad beetroot, cucumbers, gherkins, marrows, pumpkins, aubergines, *Capsicum grossum* (sweet capsicum) fennel, parsley, chervil tarragon, cress, sweet marjoram, horseradish and garlic. In headings Nos. 07.02, 07.03 and 07.04, the word "vegetables" is to be taken to apply to all products which in their fresh state are classified in heading No. 07.01 Dried leguminous vegetables, shelled, however, are to be classified in heading No. 07.05, ground *Capsicum grossum* (sweet capsicum) in heading No. 09.04, flours of the dried leguminous vegetables of heading No. 07.05 in heading No. 11.03 and flour, meal and flakes of potato in heading No. 11.05.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
07.01	Vegetables, fresh or chilled	30%
07.02	Vegetables (whether or not cooked), preserved by freezing	50%
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions but not specially prepared for immediate consumption ...	50%
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared ...	50%
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split:	
	A. Beans, peas and grams	Free
	B. Dhall	*Free
	C. Other	50%
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith:	
	A. Manioc (Cassava) root	Free
	B. Other	30%

*See Second Schedule of suspended duties.

Chapter 8

EDIBLE FRUIT AND NUTS; PEEL OF MELONS OR CITRUS FRUIT

Notes:

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
08.01	Dates, bananas, coconuts, Brazil nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:	
	A. Dates, bananas, pineapples, avocados, mangoes, guavas and mangosteens:	
	(i) Fresh	30%
	(ii) Dried	50%
	B. Coconuts, Brazil nuts, cashew nuts	50%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
08.02	Citrus fruit, fresh or dried:	
	A. Fresh	30%
	B. Dried	50%
08.03	Figs, fresh or dried:	
	A. Fresh	30%
	B. Dried	50%
08.04	Grapes, fresh or dried:	
	A. Fresh	30%
	B. Dried	50%
08.05	Nuts other than those falling within heading No. 08.0.1, fresh or dried, shelled or not	50%
08.06	Apples, pears and quinces, fresh	30%
08.07	Stone fruit, fresh	30%
08.08	Berries, fresh	30%
08.09	Other fruit, fresh	30%
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	50%
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	50%
08.12	Fruit dried other than that failing within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05	50%
08.13	Peel of melons and citrus fruit, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	50%

Chapter 9

COFFEE, TEA, MATE AND SPICES

Notes:

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

- (a) Mixtures of two or more of the products falling within the same heading are to be classified in that heading;
- (b) Mixtures of two or more of the products falling within different headings are to be classified under heading No. 09.10.

The addition of other substances to the mixtures referred to in paragraph (a) or (b) above shall not affect their classification provided that the essential character of the mixture remains unchanged. Otherwise the mixtures are not classified in the present Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.04.

2. This Chapter does NOT cover:

- (a) *Capsicum grossum* (sweet Capsicum), unground (Chapter 7); or
- (b) Pepper of the variety *Cubeba officinalis Miquel* or *Piper cubeba* (heading No. 12.07).

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:	
	A. Raw coffee	Free
	B. Other	30%
09.02	Tea	Per lb. Sh. 1/-
09.03	Mate	30%
09.04	Pepper of the genus "Piper"; pimento of the genus "Capsicum" or the genus "Pimenta"	50%

Tariff No.	Tariff Heading	Import Duty
09.05	Vanilla	50 %
09.06	Cinnamon and cinnamon-tree flowers	50 %
09.07	Cloves (whole fruit, cloves and stems)	50 %
09.08	Nutmeg, mace and cardamoms	50 %
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	50 %
09.10	Thyme, saffron and bay leaves; other spices	50 %

Chapter 10

CEREALS

Note:

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

Tariff No.	Tariff Heading	Import Duty
10.01	Wheat and meslin (mixed wheat and rye)	*Free
10.02	Rye	30%
10.03	Barley	30%
10.04	Oats	30%
10.05	Maize	*Free
10.06	Rice	*Free
10.07	Buckwheat, millet, canary seed and grain sorghum; other cereals:	
	A. Millet and grain sorghum	Free
	B. Other	30 %

*See Second Schedule of suspended duties.

Chapter II

PRODUCTS OF THE MILLING INDUSTRY; MALT AND STARCHES;
GLUTEN; INULIN*Note:*

This Chapter does NOT cover:

- (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);
- (b) Flours modified (for example by heat-treatment) for infants' food or for dietetic purposes (heading No. 19.04) Flours which have been heat-treated merely to improve their baking qualities are, however, to be classified in the present Chapter;
- (c) Corn flakes and other products falling within heading No. 19.05;
- (d) Pharmaceutical products (Chapter 30); or
- (e) Starches having the character of perfumery, cosmetics or toilet preparations within heading No. 33.06.

Tariff No.	Tariff Heading	Import Duty
11.01	Cereal flours:	
	A. Wheat flour	*Free
	B. Other	30%

Tariff No.	Tariff Heading	Import Duty
11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground: A. Maize meal B. Other	*Free 30%
11.03	Flours of the leguminous vegetables falling within heading No. 07.05	30%
11.04	Flours of the fruits falling within any heading in Chapter 8	30%
11.05	Flour, meal and flakes of potato	50%
11.06	Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No. 07.06: A. Manioc (Cassava) flour B. Other	Free 30%
11.07	Malt, roasted or not	30%
11.08	Starches; inulin	Free
11.09	Gluten and gluten flour, roasted or not	30%

*See Second Schedule of suspended duties.

Chapter 12

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

Notes:

- Heading No. 12.01 is to be taken to apply, *inter alia*, to ground-nuts, soya beans, mustard seeds, oil poppy seeds, poppy seeds and copra. It is to be taken not to apply to coconuts (heading No. 08.01) or olives (Chapter 7 or Chapter 20).
- (i) Subject to paragraph (ii) below, heading No. 12.03 is to be taken to apply, *inter alia*, to beet seed, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches and of lupines.
(ii) Heading No. 12.03 is to be taken not to apply to goods falling within heading No. 07.05 (dried leguminous vegetables), within any heading in Chapter 9 (which relates, *inter alia*, to spices) within any heading in Chapter 10 (which relates to cereals), within heading No. 12.01 or within heading No. 12.07
- Heading No. 12.07 is to be taken to apply, *inter alia*, to the following plants or parts thereof; basil, borage, hyssop, all species of mint, rosemary, rue, sage and wormwood.
Heading No. 12.07 is, however, to be taken not to apply to:
(a) Oil seeds and oleaginous fruit (heading No. 12.01);
(b) Medicaments falling within Chapter 30;
(c) Perfumery or toilet preparations falling within Chapter 33; or
(d) Disinfectants, insecticides, fungicides, weed-killers or similar products falling within heading No. 38.11.

Tariff No.	Tariff Heading	Import Duty
12.01	Oil seeds and oleaginous fruit, whole or broken: A. Soya beans, copra, palm kernels, mafura nuts B. Other	Free 30%
12.02	Flours or meals of oil seeds or oleaginous fruit, non-defatted, (excluding mustard flour): A. Soya bean flour B. Other	Free 30%

Tariff No.	Tariff Heading	Import Duty
12.03	Seeds, fruit and spores of a kind used for sowing	Free
12.04	Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane	30%
12.05	Chicory roots, fresh or dried, whole or cut, unrousted	30%
12.06	Hop cones and lupulin	15%
12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered: A. Pyrethrum flowers B. Other	Free 50%
12.08	Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading	30%
12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared	Free
12.10	Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products	Free

Chapter 13

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

Note:

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

- Liquorice extract containing more than ten per cent by weight of sugar or when put up as confectionery (heading No. 17.04);
- Malt extract (heading No. 19.01);
- Extracts of coffee, tea or mate (heading No. 21.02);
- Alcoholic saps and extracts constituting beverages, and compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (Chapter 22);
- Camphor or glycyrrhizin (Chapter 29);
- Medicaments falling within heading No. 30.03;
- Tanning or dyeing extracts (heading No. 32.01 or 32.04);
- Essential oils and resinoids or aqueous distillates and aqueous solutions of essential oils (heading No. 33.05); or
- Rubber, balata, gutta-percha or similar natural gums (heading No. 40.01).

Tariff No.	Tariff Heading	Import Duty
13.01	Raw vegetable materials of a kind used primarily in dyeing or in tanning	30 %
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gumresins and balsams	Free
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectinates; agar-agar and other mucilages and thickeners, derived from vegetable products: A. Hop extract B. Other	15% 30%

Chapter .14

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

Notes:

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
14.01	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark)	30%
14.02	Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass)	30%
14.03	Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks	30%
14.04	Hard seeds, pips, bulls and nuts, of a kind used for carving (for example, corozo and dom)	30 %
14.05	Vegetable products not elsewhere specified or included	30%

SECTION III

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

Chapter 15

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

Notes:

1. This Chapter does NOT cover:
 - (a) Pig fat or poultry fat of heading No. 02.05;
 - (b) Cocoa butter (heading No. 18.04);
 - (c) Graves (heading No. 23.01); oil-cake, residual olive pulp or similar residues from the extraction of vegetable oils (heading No. 23.04);
 - (d) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetics or toilet preparations, sulphonated oils or other goods falling within any heading in Section VI; or
 - (e) Factice derived from oils (heading No. 40.02).
2. Soapstocks, oil foots and dregs stearin, wool grease and glycerol residues are to be taken to fall in heading No. 15.17.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
15.01	Lard and other pig fat and poultry fat, rendered or solvent-extracted	30%
15.02	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including "premier jus") obtained from those unrendered fats:	
	A. Tallow (including "premier jus")	Free
	B. Other	30%
15.03	Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way	Free
15.04	Fats and oils, of fish and marine mammals, whether or not refined	Free
15.05	Wool grease and fatty substances derived therefrom (including lanolin)	30%
15.06	Other animal oils and fats (including neat's-foot off and fats from bones or waste)	30%
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified:	
	A. Linseed oil, hempseed oil, palm oil, coconut oil, palm kernel oil and castor oil	Free
	B. Olive oil	50%
	C. Other	30%
15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas or otherwise modified	Free
15.09	Degras	Free
15.10	Fatty acids; acid oils from refining; fatty alcohols	Free
15.11	Glycerol and glycerol lyes	Free
15.12	Animal or vegetable oils and fats, wholly, or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared	Per lb., Cents 60 or 50%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
15.13	Margarine, imitation lard and other prepared edible fats	Per lb Cents 60 or 50 %
15.14	Spermaceti, crude, pressed or refined, whether or not coloured	Free
15.15	Beeswax and other insect waxes, whether or not coloured	Free
15.16	Vegetable waxes, whether or not coloured	Free
15.17	Residues resulting from the treatment of fatty substances or animal or vegetable waxes	Free

SECTION IV

Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco

Chapter 16

PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS OF MOLLUSCS

Note:

This Chapter does NOT cover meat, fish, crustaceans or molluscs falling within any heading in Chapter 2 or 3.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
16.01	Sausages and the like, of meat, meat offal or animal blood	37½%
16.02	Other prepared or preserved meat or meat offal	37½%
16.03	Meat extracts and meat juices	37½%
16.04	Prepared or preserved fish, including caviar and caviar substitutes	37½%
16.05	Crustaceans and molluscs, prepared or preserved	37½%

Chapter 17

SUGARS AND SUGAR CONFECTIONERY

Notes:

1. This Chapter does NOT cover:
 - (a) Sugar confectionery containing cocoa (heading 18.06);
 - (b) Chemically pure sugars other than sucrose, glucose and lactose (Chapter 29);
 - or
 - (c) Pharmaceutical products (Chapter 30).
2. Chemically pure sucrose, whatever its origin, is to be classified in heading No. 17.01.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
17.01	Beet sugar and cane sugar, solid	Per 100 lb Shs. 21/-
17.02	Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel:	
	A. Other sugars; caramel	37½%
	B. Other	50%
17.03	Molasses, whether or not decolourised	30%
17.04	Sugar confectionery, not containing cocoa	50%
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion	37½%

Chapter 18

COCOA AND COCOA PREPARATIONS*Notes:*

1. This Chapter does NOT cover goods described in heading No. 19.02, 19.08, 22.02, 22.09 or 30.03.
2. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note F of this Chapter, other food preparations containing cocoa.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
18.01	Cocoa beans, whole or broken, raw or roasted	30%
18.02	Cocoa shells, husks, skins and waste	30 %
18.03	Cocoa paste (in bulk or in block) whether or not defatted	30%
18.04	Cocoa butter (fat or oil)	Per lb. Cents 60 or 50 %
18.05	Cocoa powder, unsweetened	15%
18.06	Chocolate and other food preparations containing cocoa:	
	A. Chocolate confectionery	50%
	B. Chocolate powder, sweetened cocoa powder, chocolate spread	15%
	C. Other	50%

Chapter 19

PREPARATIONS OF CEREALS, FLOUR OR STARCH; PASTRYCOOKS' PRODUCTS*Notes:*

1. This Chapter does NOT cover:
 - (a) Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing fifty per cent or more by weight of cocoa (heading No. 18.06);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use as animal feeding stuffs (heading No. 23.07); or
 - (c) Pharmaceutical products (Chapter 30).
2. In this Chapter the expression "flour" includes the flour of fruits or of vegetables and products of such flour are to be classified with similar products of cereal flour,

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
19.01	Malt extract	15 %
19.02	Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than fifty per cent by weight of cocoa ...	50 %
19.03	Macaroni, spaghetti and similar products	50%
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	50 %
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	50%
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	30%
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing sugar, honey, eggs, fats, cheese or fruit	10%
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:	
	A. Biscuits	Per lb. Shs. 1/25 or 37½%
	B. Infant feeding rusks	Free
	C. Other	50%

Chapter 20

PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS*Notes:*

1. This Chapter does NOT cover:
 - (a) Vegetables or fruit falling within any heading in Chapter 7 or 8; or
 - (b) Fruit jellies, fruit pastes or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).
2. For the purposes of headings Nos. 20.01 and 20.02, the word "vegetables" is to be taken to apply, and apply only, to products which, when in their fresh state, are classified in heading No. 07.01.
3. Edible plants, parts of plants and roots of plants conserved in syrup (for example, ginger and angelica) are to be classified with the preserved fruit falling under heading No. 20.06; roasted ground-nuts are also to be classified in heading No. 20.06.
4. Tomato juice, the dry weight content of which is seven per cent or more, is to be classified under heading No. 20.02.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	50%
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid	50%
20.03	Fruit preserved by freezing, containing added sugar	50%
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glaze or crystallised)	50%
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar	50%
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit	50%
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit	30%

Chapter 21

MISCELLANEOUS EDIBLE PREPARATIONS*Notes:*

1. This Chapter does NOT cover:
 - (a) Mixed vegetables of heading No. 07.04;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);
 - (c) Products of headings Nos. 09.04 to 09.10; or
 - (d) Yeast put up as a medicament (heading No. 30.03).
2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading No. 21.02.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
21.01	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof	30%
21.02	Extracts, essences or concentrates of coffee, tea or mate; preparations with a basis of those extracts, essences or concentrates	*30%
21.03	Mustard flour and prepared mustard	50%
21.04	Sauces; mixed condiments and mixed seasonings	50%
21.05	Soups and broths, in liquid, solid or powder form	50%

*See Second Schedule of suspended duties.

Tariff No.	Tariff Heading	Import Duty
21.06	Natural yeasts (active or inactive); prepared baking powders:	
	A. Bakers yeast and household yeast	30%
	B. Prepared baking powder	30%
	C. Other	Free
21.07	Food preparations not elsewhere specified or included:	
	A. Milk foods specially prepared for infants	Free
	B. Other	50%

Chapter 22

BEVERAGES, SPIRITS AND VINEGAR*Notes:*

- This Chapter does NOT cover,
 - Sea water (heading No. 25.01);
 - Distilled water or conductivity water (Chapter 29);
 - Acetic acid of a concentration exceeding ten per cent by weight of acetic acid (Chapter 29);
 - Medicaments of heading No. 30.03; or
 - Perfumery or toilet preparations (Chapter 33).
- For the purposes of heading Nos. 22.08 and 22.09, the alcoholic strength is to be taken that shown on test by Sykes' hydrometer.
- Headings 22.05 and 22.06 are confined to wines of an alcoholic strength not exceeding fifty per cent of proof spirit. Beverages containing more than fifty per cent of proof spirit are to be classified in heading 22.09.
- Proof spirit means spirit which, at a temperature of 51° Fahrenheit, weighs 12/13th of an equal volume of distilled water at the same temperature.
- For the purposes of heading No. 22.09, no allowance will be made for under-proof in excess of twelve and one half per cent.

Tariff No.	Tariff Heading	Import Duty
22.01	Waters, including spa waters and aerated waters; ice and snow:	
	A. Waters, including spa waters and aerated waters	Per gallon Shs. 3/-
	B. Other	Free
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07:	
	A. Lemonade, flavoured spa waters and flavoured aerated waters	Per gallon Shs. 3/-
	B. Other	Per gallon Shs. 8/-
22.03	Beer made from malt	Per gallon Shs. 18/-
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	30 %
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:	
	A. Still wines and grape must:	
	(1) Not in bottle	Per gallon Shs. 16/- or 662/3%
	(2) In bottle	Per gallon Shs. 20/- or 662/3%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
	B. Sparkling wine:	
	(1) Champagne	Per gallon Shs. 33/30 or 662/3%
	(2) Other	Per gallon Shs. 23/40 or 662/3 %
22.06	Vermouths and other wines of fresh grapes flavoured with aromatic extracts:	
	A. Not in bottle	Per gallon Shs. 16/- or 662/3 %
	B. In bottle	Per gallon Shs. 20/- or 662/3 %
22.07	Other fermented beverages (for example, cider, perry and mead)	Per gallon Sh. 18/-
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of one hundred and forty degrees proof or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:	
	A. Denatured spirits	Per gallon Shs. 2/20
	B. Other	Per proof gallon Shs. 200/-
22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:	
	A. Spirits (other than those of heading No. 22.08), for example, brandy, vodka, whisky, rum, gin, geneva, and concentrates of such spirits	Per proof gallon Shs. 200/-
	B. Liqueurs and other spirituous beverages and concentrated extracts	Per gallon Shs. 180/- 50 %
22.10	Vinegar and substitutes for vinegar	

Chapter 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
23.01	Flours and meals, of meat, offals, fish crustaceans or molluscs, unfit for human consumption I	Free
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables	Free
23.03	Beet-pulp, bagassè and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues	Free
23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils	Free
23.05	Wine lees; argol	Free
23.06	Vegetable products of a kind used for animal food, not elsewhere specified or included	Free
23.07	Sweetened forage; other preparations of a kind used in animal feeding:	
	A. Preparations put up as pet foods	50%
	B. Other	Free

Chapter 24
TOBACCO

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
24.01	Unmanufactured tobacco; tobacco refuse	Per lb. Shs. 16/-
24.02	Manufactured tobacco; tobacco extracts and essences:	
	A. Cigars, cheroots and cigarillos	Per lb. Shs. 62/-
	B. Cigarettes	Per lb. Shs. 55/-
	C. Snuff	Per lb. Shs. 9/-
	D. Other manufactured tobacco	Per lb. Shs. 55/-
	E. Tobacco extracts and essences	30%

SECTION V

Mineral Products

Chapter 25

SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS,
LIME AND CEMENT

Notes:

1. Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to goods which are in the crude state, or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (not including crystallisation) but not calcined or subject to any further process other than a process specially mentioned in any heading in respect of the goods described therein.
2. This Chapter does NOT cover:
 - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (Chapter 28);
 - (b) Ferrous earth colours containing seventy per cent or more by weight of combined iron evaluated as Fe₂O₃ (Chapter 28);
 - (c) Pharmaceutical products falling within Chapter 30;
 - (d) Perfumery, cosmetics or toilet preparations (heading No. 33.06);
 - (e) Road and paving setts, flagstones, curbs, mosaic cubes and roofing, facing and damp course slates, falling within heading No. 69.01, 68.02 or 68.03;
 - (f) Precious or semi-precious stones (heading No. 71.02);
 - (g) Cultured sodium chloride crystals (other than optical elements) weighing not less than 2.5 g. each of heading No. 38.19; optical elements of sodium chloride (heading No. 90.01); or
 - (h) Writing or drawing chalks, tailors' or billiards chalks (heading No. 98.05).

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water:	
	A. Salt, put up for retail sale	30%
	B. Other	Free
25.02	Unroasted iron pyrites	Free
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	Free
25.04	Natural graphite	Free
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01	Free
25.06	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing	15 %

Tariff No.	Tariff Heading	Import Duty
25.07	Clay, (for example kaolin and bentonite), andalusite, kyanite and sillmanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite; chamotte and dinas earths	Free
25.08	Chalk	Free
25.09	Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides	Free
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite, and phosphatic chalk	Free
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide	Free
25.12	Siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite) whether or not calcined, of an apparent specific gravity of 1 or less	Free
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	Free
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing: A. Slate powder and waste B. Other	Free 15 %
25.15	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing	15 %
25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing	15 %
25.17	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metaling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16	15 %
25.18	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite)	15 %
25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide	Free
25.20	Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry	30 %
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	15 %
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	30 %
25.23	Portland cement, cement fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker: A. Cement clinker B. Other	Per ton Shs. 3/50 *Per 100 lb. Shs.
25.24	Asbestos	Free
25.25	Meerscham (whether or not in polished pieces) and amber; agglomerated meerscham and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet	30 %

* See Second Schedule of suspended duties.

Tariff No.	Tariff Heading	Import Duty
25.26	Mica, including splittings; mica waste ...	Free
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; tale: A. For use in the manufacture of toilet preparations B. Other ...	75 % 15%
25.28	Natural cryolite and natural chiolite ...	Free
25.29	Natural arsenic sulphides ...	Free
25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than eighty-five per cent of H ₃ BO ₃ calculated on the dry weight ...	Free
25.31	Felspar, leucite, nepheline and nepheline syenite; fluorspar ...	Free
25.32	Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery ...	Free

Chapter 26

METALLIC ORES, SLAG AND ASH

Notes:

- This Chapter does NOT cover:
 - Slag and similar industrial waste prepared as macadam (heading No. 25.17);
 - Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);
 - Basic slag of Chapter 31;
 - Slag wool, rock wool or similar mineral wools (heading No. 68.07);
 - Goods falling within heading No. 71.11 (which relates *inter alia* to goldsmiths, and silversmiths' sweepings, residues and lemls); or
 - Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
- For the purposes of heading No. 26.01, the term "metallic ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of Chapter 28 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. The heading does not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
- Heading No. 26.03 is to be taken to apply only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

Tariff No.	Tariff Heading	Import Duty
26.01	Metallic-ores and concentrates and roasted iron pyrites ...	Free
26.02	Slag, dross, scalings and similar waste from the manufacture of iron and steel ...	Free
26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds ...	Free
26.04	Other slag and ash, including kelp ...	Free

Chapter 27

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

- I. This Chapter does NOT cover:
- (a) Separate chemically defined organic compounds other than chemically pure methane which is to be classified in heading No. 27.11; or
 - (b) Medicaments (heading No. 30.03).
2. Heading No. 27.07 is to be taken to include products similar to those obtained by the distillation of high temperature coal tar but which are obtained by the distillation of low temperature coal tar or in other mineral tars, by processing petroleum or by any other process, provided that the weight of the aromatic constituents exceeds that of the non-aromatic constituents.
 3. References in heading No. 27.10 to petroleum oils and oils obtained from bituminous minerals are to be taken to include not only petroleum oils and oils obtained from bituminous minerals but also similar oils obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.
 4. Heading No. 27.13 is to be taken to include not only paraffin wax and the other Products specified therein, but also similar products obtained by synthesis or by other processes.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	Free
27.02	Lignite, whether or not agglomerated	Free
27.03	Peat (including peat litter), whether or not agglomerated	Free
27.04	Coke and semi-coke of coal, of lignite or of peat	Free
27.05	Retort carbon	Free
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products	Free
27.07	Oils and other products of the distillation of high temperature coal tar; other oils and products as defined in Note 2 to this Chapter	Free
27.08	Pitch and pitch coke obtained from coal tar or from other mineral tars	Free
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	Per gallon at 62°F Shs. 2/05
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than seventy per cent by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:	
	A. Partly refined petroleum including topped crudes	Per gallon at 62°F Shs. 2/05
	B. Motor spirit, gasolene and other light oils and other products for similar uses	Per gallon at 62°F Shs. 2/05
	C. Kerosene, lamp oil and white spirit	Per gallon at 62°F Cents 60

Tariff No.	Tariff Heading	Import Duty
	D. Distillate fuels (gas oil or diesel oils suitable for use in internal combustion engines): (1) Heavy, black for low speed marine and stationary engines (2) Light, amber, for high speed engines	Free Per gallon at 62°F, Shs. 1/85
	E. Residual fuel oils (marine, furnace and similar fuel oils, black) for burning in oil-fired boilers and furnaces	Free
	F. Transformer oil	Free
	G. (1) Lubricating oil (2) Lubricating grease	Per gallon Sh. 1/- Per lb. Cents /20
	H. Batching oil, imported or purchased before clearance through the Customs solely for use in the manufacture of rope, cordage, twine, sacking and similar material or in tanning or in the spinning of wool or other fibres	Free
	1. Other	30%
27.11	Petroleum gases and other gaseous hydrocarbons	Per lb. Cents/8
27.12	Petroleum jelly	30%
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured	Free
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals	Free
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands	Free
27.16	Bituminous mixtures based on natural asphalt, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	30%
27.17	Electric current	Free

SECTION VI

Products of the Chemical and Allied Industries

Notes:

- Goods (other than radio-active ores) answering to a description in Notes 1 (aa) (i), (vi), (ix) and (xiv) of Chapter 28 are to be classified in Chapter 28 and in no other Chapter of this Schedule.
- Subject to Note I above, goods classifiable within heading No. 30.03, 30.04, 30.05, 32.09, 33.06, 35.06, 37.08 or 38.11 by reason of being put up in measured doses or for sale by retail are to be classified in those headings and in no other heading of this Schedule.

Chapter 28

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

Notes:

- Except as provided in Note 3 below, this Chapter is to be taken to apply only to:
 - Separate chemical elements and separate chemically defined compounds whether or not containing impurities;
 - The following products, whether or not chemically defined:
 - Amalgams;
 - Ammonia, anhydrous or in aqueous solution;
 - Ammonium carbonate containing ammonium carbamate;
 - Artificial corundum;

- (v) Carbon (including carbon black);
 - (vi) Colloidal precious metals;
 - (vii) Colloidal sulphur;
 - (viii) Commercial sodium and potassium silicates;
 - (ix) Compounds, inorganic or organic, of precious metals of thorium, of uranium depleted in U235, of rare earth metals, of yttrium, or of scandium, whether or not mixed together;
 - (x) Distilled and conductivity water and water of similar purity; liquid air and compressed air;
 - (xi) Dithionites stabilized with organic substances;
 - (xii) Earth colours containing not less than seventy per cent by weight or combined iron evaluated as Fe₃O₃
 - (xiii) Ferro-phosphorus containing fifteen per cent or more by weight of phosphorus and phosphor copper containing more than eight per cent by weight of phosphorus;
 - (xiv) Fissile and other radio-active chemical elements and isotopes, and compounds thereof, inorganic or organic, whether or not mixed together; alloys (other than ferro-uranium), dispersions and cermets containing any of the foregoing elements, isotopes or compounds; nuclear reactor cartridges (spent or irradiated); other isotopes and compounds thereof, inorganic or organic;
The term "isotopes" includes "enriched isotopes" but not chemical elements which occur in nature as pure isotopes nor uranium depleted in U235.
 - (xv) Hydrazine and hydroxylamine and their inorganic salts;
 - (xvi) Hydrogen peroxide (including solid hydrogen peroxide);
 - (xvii) Phosphorus trisulphide, polysulphides;
 - (xviii) Red lead and orange lead; and
 - (xix) Sulphonitric acid and oleum;
- (b) Products mentioned in (a) or (aa) above dissolved in water;
- (c) Products mentioned in (a) or (aa) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use;
- (d) The products mentioned in (a), (aa), (b) or (c) above with an added stabilizer necessary for their preservation or transport;
- (e) The products mentioned in (a), (aa), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the added substance does not render the product particularly suitable for some types of use rather than for general use.
2. In addition to those specified in Note 1 (aa) above, only the following compounds of carbon are to be classified in this Chapter:
- (a) Carbides (including complex carbides);
 - (b) Carbon disulphide and carbon oxysulphide;
 - (c) Carbonates and percarbonates, of inorganic bases;

- (d) Cyanamide and its metallic derivatives (other than calcium cyanamide containing, in the dry state, not more than twenty-five per cent by weight of nitrogen (Chapter 31);
- (e) Cyanates and thiocyanates (including double or complex cyanates), cyanides (including complex cyanides) and fulminates, of inorganic bases;
- (f) Cyanogen and cyanogen halides;
- (g) Hydrocyanic, hydroferrocyanic and hydroferrocyanic acids;
- (h) isocyanic, fulminic, thiocyanic, cyanomolybdic and other simple and complex cyanogen acids;
- (ij) Oxides and oxyhalides, of carbon;
- (k) Supphoxylates;
- (l) Thiocarbonates, selenocarbonates and tellurocarbonates; and
- (m) Thiocarbonyl halides.

3. This Chapter does NOT include:

- (a) Sodium chloride or other mineral products falling within Section V;
- (b) Organo-inorganic compounds other than those mentioned in Notes 1 and 2 above;
- (c) Products mentioned in Notes 1, 2, 3 or 4 of Chapter 31;
- (d) Inorganic products of a kind used as luminophores (heading No. 32.07);
- (e) Artificial graphite (heading No. 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17- ink removers put up in packings for sale by retail, of heading No. 38.19; cultured crystals (other than optical elements) weighing not less than two and a half grammes each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals, of heading No. 38.19;
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 71.04), or precious metals falling within Chapter 71;
- (g) The metals, whether or not chemically pure, falling within any heading of Section XV; or
- (h) Optical elements, for example, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals (heading No. 90.01).

4/7. Omitted.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
28.01/58	Chemical elements, inorganic chemical compounds and other products specified in Notes 1 and 2 to this Chapter:	
	A. Products for use in the manufacture of beverages	30 %
	B. Products for use in the manufacture of perfumery, cosmetics or toilet preparations	130%
	C. Other	Free

Chapter 29

ORGANIC CHEMICALS

Notes:

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

- (a) Separate chemically defined organic compounds, whether or not containing impurities;
- (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures or acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
- (c) The following products, whether or not chemically defined:
 - (i) Lactophosphates;
 - (ii) Lecithins and other phosphoaminolipins;
 - (iii) Nucleic acids;
 - (iv) Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent;
 - (v) Hormones, natural or reproduced by synthesis, and derivatives thereof, used primarily as hormones;
 - (vi) Enzymes;
 - (vii) Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives;
 - (viii) Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives;
 - Ox) Sugar ethers and sugar esters, and their salts; and
 - (x) Antibiotics;
- (d) Products mentioned in (a), (b) or (c) above dissolved in water;
- (e) Products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use;
- (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabilizer necessary for their preservation or transport;
- (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the added substance does not render the product particularly suitable for some types of use rather than for general use;
- (h) Diazonium salts, arylides used as couplers for these salts, and fast bases for azoic dyes, diluted to standard strengths.

2. This Chapter does NOT include:

- (a) Goods falling within heading No. 15.04 or glycerol (heading No. 15.11);
- (b) Ethyl alcohol (heading No. 22.08 or 22.09);
- (c) Methane (heading No. 27.1 1);
- (d) The compounds of carbon mentioned in Notes I and 2 of Chapter 28;
- (e) Urea (heading No. 31.02 or 31.05, as the case may be);
- (f) Colouring matter of vegetable or animal origin (heading No. 32.04); synthetic organic dyestuffs (including pigment dye-stuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural indigo (heading No. 32.05) and dyes put up in forms or packings of a kind sold by retail (heading No. 32.09);
- (g) Metaldehyde, hexamethylenetetramine and similar substances put up in forms (for example, tablets, sticks or similar forms) for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding three hundred cubic centimetres (heading No. 36.08);

- (h) Products put as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packing for sale by retail, of heading No. 38.19; or
- (ij) Optical elements for example, of ethylenediamine tartrate (heading No. 90.01).

3/7. Omitted.

Tariff No.	Tariff Heading	Import Duty
29.01/45	Organic compounds and other products mentioned in Note 1 to this Chapter:	
	A. Products for use in the manufacture of beverages	30 %
	B. Products for use in the manufacture of perfumery, cosmetics or toilet preparations	30%
	C. Saccharin and its salts and similar synthetic sweetening agents	30%
	D. Other	Free

Chapter 30
PHARMACEUTICAL PRODUCTS

Notes:

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

For the purposes of these provisions and of Note 3 (d) to this Chapter, the following are to be treated:

 - (A) As unmixed products:
 - (i) Unmixed products dissolved in water;
 - (ii) All goods falling in Chapter 28 or 29; and
 - (iii) Simple vegetable extracts falling in heading No. 13.03, merely standardized or dissolved in any solvent;
 - (B) As products which have been mixed -
 - (i) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (ii) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (iii) Salts and concentrates obtained by evaporating natural mineral waters.
2. The headings of this Chapter are to be taken not to apply to:
 - (a) Aqueous distillates and aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.05);
 - (b) Dentifrices of all kinds, including those having therapeutic or prophylactic properties (heading No. 33.06); or
 - (c) Medicated soap of all kinds (heading No. 34.01).
3. Heading No. 30.05 is to be taken to apply, and to apply only, to:
 - (a) Sterile surgical catgut and similar sterile suture materials;
 - (b) Sterile laminaria and sterile laminaria tents;
 - (c) Sterile absorbable surgical haemostatics;
 - (d) Opacifying preparations for X-ray examinations and diagnostic reagents (excluding those of heading No. 30.02) designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more products which have been mixed or compounded together for such uses;

Chapter 31

FERTILIZERS**Notes:**

1. Heading No. 31.02 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:
 - (A) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate containing not more than 16.3 per cent by weight of nitrogen;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Ammonium sulphonitrate, whether or not pure;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Calcium nitrate containing not more than sixteen per cent by weight of nitrogen;
 - (vi) Calcium nitrate-magnesium nitrate, whether or not pure;
 - (vii) Calcium cyanamide containing not more than twenty-five per cent by weight of nitrogen, whether or not treated with oil;
 - (viii) Urea, whether or not pure.
 - (B) Fertilizers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together
 - (C) Fertilizers consisting of ammonium chloride or of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilizing substances.
 - (D) Liquid fertilizers consisting of the goods sub-paragraphs 1 (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or liquid ammonia solution.
2. Heading No. 31.03 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:
 - (A) Goods which answer to one or other of the descriptions given below:
 - (i) Basic slag;
 - (ii) Disintegrated (calcined) calcium phosphates (thermo-phosphates and fused phosphates) and calcined natural aluminium calcium phosphates;
 - (iii) Superphosphates (single, double, or triple);
 - (iv) Calcium hydrogen phosphate containing not less than 0.2 per cent by weight of fluorine.
 - (B) Fertilizers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
 - (C) Fertilizers consisting of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilizing substances.
3. Heading No. 31.04 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:
 - (A) Goods which answer to one or other of the descriptions given below:
 - (i) Crude natural potassium salts (for example, carnallite, kainite and sylvinitite);
 - (ii) Crude potassium salts obtained by the treatment of residues of best molasses;

- (iii) Potassium chloride, whether or not pure, except as provided in Note 6 (c) below;
 - (iv) Potassium sulphate containing not more than fifty-two per cent by weight of K₂O;
 - (v) Magnesium sulphate-potassium sulphate containing not more than thirty per cent by weight of K₂O.
- (B) Fertilizers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
4. Ammonium phosphates containing not less than six milligrammes of arsenic per kilogramme are to be classified in heading No. 31.05.
5. For the purposes of the quantitative criteria specified in Notes 1(A), 2(A), 3(A) and 4 above, the calculation is to be made on the dry anhydrous product.
6. This Chapter does NOT include:
- (a) Animal blood of Chapter 5;
 - (b) Separate chemically defined compounds (other than those answering to the description in Note 1(A), 2(A), 3(A), or 4 above); or
 - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than two and a half grammes each of heading No. 38.19; optical elements of potassium chloride (heading No. 90.01).

Tariff NO.	Tariff Heading	Import Duty
31.01	Guano and other natural animal or vegetable fertilizers, whether or not mixed together, but not chemically treated	Free
31.02	Mineral or Chemical fertilizers, nitrogenous	Free
31.03	Mineral or chemical fertilizers, phosphatic	Free
31.04	Mineral or chemical fertilizers, potassic	Free
31.05	Other fertilizers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg.	Free

Chapter 32

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

Notes:

1. This Chapter does NOT cover:
 - (a) Separate chemically defined elements and compounds (except those falling within heading No. 32.04 or 32.05, inorganic products of a kind used as luminophores (heading No. 32.07), and also dyes in forms or packing of a kind sold by retail falling within heading No. 32.09); or
 - (b) Tannates and other tannin derivatives of products falling within Chapter 29 or headings 35.01 to 35.04.
2. Heading No. 32.05 is to be taken to include mixtures of stabilized diazonium salts and coupling compounds for the production of insoluble azoic dyestuffs on the fibre.
3. Headings Nos. 32.05, 32.06 and 32.07 are to be taken to apply also to preparations based on, respectively, synthetic organic dyestuffs (including pigment dyestuffs), colour lakes and other colouring matter, of a kind used for colouring in the mass artificial plastics, rubber or similar materials or as ingredients in preparations for printing textiles. The headings are not to be applied, however, to prepared pigments falling within heading No. 32.09.
4. Heading No. 32.09 is to be taken to include solutions (other than collodions) consisting of any of the products specified in heading No. 39.01/06 in volatile organic solvents if, and only if, the weight of the solvent exceeds fifty per cent of the weight of the solution.

5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading No. 32.09 is to be taken to apply only to products of a kind used for printing, for example, book covers or hat bands and consisting of:
- (a) Thin sheets composed of metallic powder (including powder of precious metal), or pigment, agglomerated with glue, gelatin or other binder; or
- (b) Metal (for example, gold or aluminium) or pigment, deposited on paper artificial plastic material or other support.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
32.01	Tanning extracts of vegetable origin	Free
32.02	Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives	Free
32.03	Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin)	Free
32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin: A. For colouring foodstuffs, beverages, cosmetics or toilet preparations	37½%
32.05	B. Other Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophore; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo	Free
32.06	Colour lakes: A. For colouring foodstuffs, beverages, cosmetics or toilet preparations	37½%
	B. Other	Free
32.07	Other colouring matter; inorganic products of a kind used as luminophores	Free
32.08	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, or the kind used in the ceramic, enameling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes	Free
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes in forms or packings of a kind sold by retail: A. Water pigments of the kind used for finishing leather	Free
	B. Other	37½%
32.10	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories	37½%
32.11	Prepared driers	37½%
32.12	Glaziers' putty; grafting putty; painters' fillings and stopping, sealing and similar mastics, including resin mastics and cements	30%

Tariff No.	Tariff Heading	Import Duty
32.13	Writing ink, printing ink and other inks: A. Printing ink, ink for duplicating machines and marking ink B. Other	Per lb. Cents 40 or 30% 30%

Chapter 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETICS AND TOILET PREPARATIONS*Notes:*

1. This Chapter does NOT cover:
 - (a) Compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (heading No. 22.09);
 - (b) Soap falling within heading No. 34.01; or
 - (c) Spirits of turpentine or other products falling within heading No. 38.07.
2. Heading No. 33.06 is to be taken to apply, *inter alla*, to products (whether or not mixed), other than those of heading No. 33.05, suitable for use as perfumery, cosmetics or toilet preparations, put up in packings of a kind sold by retail for such use.

Tariff No.	Tariff Heading	Import Duty
33.01	Essential oils (terpeneless or not); concretes and absolutes; resinoids: A. For use in the manufacture of perfumery, cosmetics or toilet preparations B. Other	75% 30%
33.02	Terpenic by-products of the deterpenation of essential oils: A. For use in the manufacture of perfumery, cosmetics or toilet preparations B. Other	75% 30%
33.03	Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration: A. For use in the manufacture of perfumery, cosmetics or toilet preparations B. Other	75% 30%
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries: A. For use in the manufacture of perfumery, cosmetics or toilet preparations B. Other	75% 30%
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses: A. Suitable for medicinal use B. Other	30% 75%
33.06	Perfumery, cosmetics and toilet preparations: A. Toilet waters containing alcohol B. Dentifrices, including denture cleaners and fixative pastes and powders C. Joss sticks and joss paper D. Cosmetic bases, unperfumed E. Shampoo F. Other	Per gallon Shs. 200/- or 100% 30% 30% 30% 37½% 75%

Chapter 34

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

Notes:

1. This Chapter does NOT cover:
 - (a) Separate chemically defined compounds; or
 - (b) Dentifrices, shaving creams or shampoos containing soap or organic surface-active agents (heading No. 33.06).
2. Heading No. 34.01 is to be taken to apply only to soap, soluble in water, with or without the addition of other substances (for example, disinfectants, abrasive powders, fillers or medicaments).
3. The reference in heading No. 34.03 to petroleum oils and oils obtained from bituminous minerals is to be taken to apply to the products defined in Note 3 of Chapter 27.
4. In heading No. 34.04, the expression "prepared waxes, not emulsified or containing solvents" is to be taken to apply only to:
 - (A) Mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes;
 - (B) Mixtures of different classes of waxes (animal, vegetable, mineral or artificial); and
 - (C) Mixtures of waxy consistency not emulsified or containing solvents, with a basis of one or more waxes, and containing fats, resins, mineral substances or other materials.
 The heading is to be taken not to apply to:
 - (a) Waxes falling within heading No. 27.13; or
 - (b) Separate animal waxes and separate vegetable waxes, merely coloured.

Tariff No.	Tariff Heading	Import Duty
34.01	Soap, including medicated soap	Per 100 lb Shs. 80/- or 37½%
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap: A. Specially prepared for cleansing milking apparatus and equipment used in dairying B. Specially prepared for use in industry C. Organic surface-active agents D. Other	Free 30 % 30% Per 100 lb Shs. 80/- or 37½%
34.03	Lubricating preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70 per cent or more by weight of petroleum oils or of oils obtained from bituminous minerals: A. Lubricating greases B. Lubricating preparations: (1) Of a kind used solely in the manufacture of rope, cordage, twine, sacking and similar material or in tanning or in the spinning of wool or other fibres (2) Other	Per lb. Cents 20 Free Per gallon Sh. 1/-
34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents: A. For use in the manufacture of cosmetics B. Other	30% Free

Tariff No.	Tariff Heading	Import Duty
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04	30%
34.06	Candles, tapers, night-lights and the like	30%
34.07	Modeling pastes (including those put up for children's amusement and assorted modeling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar form	30%

Chapter 35

ALBUMINOIDAL SUBSTANCES; GLUES*Note:*

1. This Chapter does NOT cover:

- (a) Protein substances put up as medicaments (heading No. 30.03); or
 (b) Gelatin postcards and other products of the printing industry (Chapter 49).

Tariff No.	Tariff Heading	Import Duty
35.01	Casein, caseinates and other casein derivatives; casein glues	Free
35.02	Albumins, albuminates and other albumin derivatives	Free
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass: A. Galatin B. Other	30% Free
35.04	Peptones and other protein substances and their derivatives; hide powder, whether or not chromed	Free
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues	Free
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg: A. Products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg. B. Other	30% Free

Chapter 36

EXPLOSIVES; PYROTECHNIC PRODUCTS- MATCHES' PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS*Notes:*

1. This Chapter does NOT cover separate chemically defined compound other than those described in Note 2(a) or (b) below.
2. Heading No. 36.08 is to be taken to apply only to:
 (a) Metaldehyde, hexamethylenetetramine and similar substances (for example, tablets, sticks or similar forms) for use as fuels; with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 (b) Liquid fuels (for example, petrol) of a kind used in mechanical lighters, in containers of a capacity not exceeding three hundred (0.53 pints); and
 (c) Resin torches, firelighters and the like.

Tariff No.	Tariff Heading	Import Duty
36.01	Propellent powders	Free
36.02	Prepared explosives other than propellent powders ...	Free
36.03	Mining, blasting and safety fuses	Free
36.04	Percussion and detonating caps; igniters; detonators ...	Free
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets):	
	A. Very flares and railway fog signals	Free
	B. Rain and anti-hail rockets and bombs; distress and lifesaving rockets	Free
	C. Other	Per lb Shs. 4/-
36.06	Matches (excluding Bengal matches):	
	A. In packings of less than 50 matches per container	Per gross containers Sh. 10/-
	B. Other	Per 7,200 matches, Shs. 10/-
36.07	Ferro-cerium and other pyrophoric alloys in all forms:	
	A. Lighter flints	45%
	B. Other	30%
36.08	Other combustible preparations and products:	
	A. Liquid fuels of a kind used in mechanical lighters	45%
	B. Other	30%

Chapter 37

PHOTOGRAPHIC AND CINEMATOGRAPHIC GOODS

Notes:

1. This Chapter does NOT cover waste or scrap materials.
2. Heading No. 37.08 is to be taken to apply only to:
 - (a) Chemical products mixed or compounded for photographic uses (for example, sensitized emulsion, developers and fixers); and
 - (b) Unmixed substances suitable for such uses and put up in measured portions or put up for sale by retail in a form ready for use.

The heading does not apply to photographic pastes or gums, varnishes or similar products.

Tariff No.	Tariff Heading	Import Duty
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or cloth:	
	A. X-ray plates and film	Free
	B. Other	30%
37.02	Film in rolls, sensitized, unexposed, perforated or not ...	30%
37.03	Sensitized paper, paperboard and cloth, unexposed or exposed but not developed	30%
37.04	Sensitized plates and film, exposed but not developed, negative or positive	Free
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive:	
	A. Having only a personal or sentimental value to the importer and not for resale	Free
	B. Other	30%
37.06	Cinematograph film, exposed and developed, consisting only of sound track, negative or positive	30%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
37.07	Other cinematograph film, exposes and developed, whether or not incorporating sound track, negative or positive: A. Having only a personal or sentimental value to the importer and not for resale B. Newsreels C. Other: (1) of a width not exceeding 8 mm. (2) of a width exceeding 8 mm, but not exceeding 16 mm (3) of a width exceeding 16 mm	Free Free Per linear foot, Cents 21 Per linear foot, Cents 5 Per linear foot, Cents 25
37.08	Chemical products and flash light materials, of a kind and in a form suitable for use in photography	30%

Chapter 38

MISCELLANEOUS CHEMICAL PRODUCTS

Notes:

1. This Chapter does NOT cover:

- (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading No. 38.01);
 - (2) Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products put up as described in heading No. 38.11;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.17);
 - (4) Products specified in Note 2 (a), 2 (c), 2 (d) or 2 (f) below.
- (b) Medicaments (heading No. 30.03).

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

- (a) Cultured crystals (other than optical elements) weighing not less than two and a half grammes each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals;
- (b) Fusel oil;
- (c) Ink removers put up in packings for sale by retail;
- (d) Stencil correctors put up in packings for sale by retail;
- (e) Ceramic firing testers, fusible (for example, Seger cones);
- (f) Plasters specially prepared for use in dentistry; and
- (g) Mixed alkylenes with a very low degree of polymerisation.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
38.01	Artificial graphite; colloidal graphite, other than suspensions in oil	Free
38.02	Animal black (for example, bone black and ivory black), including spent animal black	Free
38.03	Activated carbon (decolourizing, depolarizing or adsorbent); activated diatomite, activated clay; activated bauxite and other activated natural mineral products	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
38.04	Ammoniacal gas liquors and spent oxide produced in coal gas purification	Free
38.05	Tall oil	Free
38.06	Concentrated sulphite lye	Free
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol)	Free
38.08	Rosin and resin acids and derivatives thereof other than ester gums included in headings No. 39.05; rosin spirit and rosin oils	Free
38.09	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18); wood creosote; wood naphtha; acetone oil	Free
38.10	Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products	Free
38.11	Disinfectants; insecticides, fungicides, weed killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers)	Free
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries	Free
38.13	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes	Free
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils:	
	A. Put up for sale by retail	30%
	B. Other	Free
38.15	Prepared rubber accelerators	Free
38.16	Prepared culture media for development of micro-organisms	Free
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Free
38.18	Composite solvents and thinners for varnishes and similar products	Free
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
	A. Anti-acid additives for cements	30%
	B. Liquid for hydraulic transmission	30%
	C. Deodorants, other than those having the character of medicaments or toilet preparations	30%
	D. Ink removers and stencil correctors	30%
	E. Preparations for rendering meat more tender	30%
	F. Hydrated silica gel	30%
	G. Anti-rust products	30%
	H. Bolt and nut release preparations	30%
	I. Other	Free

SECTION VII

Artificial Resins and Plastic Materials, Cellulose Esters and Ethers, and articles thereof;
Rubber, Synthetic Rubber, Factise, and articles thereof

Chapter 39

ARTIFICIAL RESINS AND PLASTIC MATERIALS CELLULOSE ESTERS AND ETHERS; ARTICLES THEREOF

Notes:

1. This Chapter does NOT include:
 - (a) Stamping foil of heading No. 32.09;
 - (b) Artificial waxes (heading No. 14.04);
 - (c) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - (d) Saddlery or harness (heading No. 42.01) or travel goods, handbags or other receptacles falling within heading No. 42.02);
 - (e) Plaits, wickerwork or other articles falling within Chapter 46;
 - (f) Man-made fibres (Section XI or articles thereof);
 - (g) Footwear; headgear, umbrellas, sunshades, walking-sticks, whips riding-crops, fans or parts thereof or other articles falling within Section XII;
 - (h) Imitation jewellery falling within heading No. 71.16;
 - (i) Articles falling within Section XVI (machines and mechanical or electrical appliances);
 - (k) Parts of vehicles or aircraft (Section XVII);
 - (l) Optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90;
 - (m) Goods falling within Chapter 91 (for example, clocks, watches and parts thereof);
 - (n) Musical instruments or parts thereof or other articles falling within Chapter 92;
 - (o) Furniture or parts of furniture (Chapter 94);
 - (p) Brushes or other articles falling within Chapter 96;
 - (q) Toys, games or sports requisites (Chapter 97); or
 - (r) Buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, pro-pelling pencils or other articles falling within Chapter 98.
2. Omitted.
3. Heading No. 39.01/06 applies to materials in the following forms only:
 - (a) Liquid or pasty (including emulsions, dispersions and solutions);
 - (b) Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms;
 - (c) Monofil of which any cross sectional dimension exceeds one millimetre; seamless tubes, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked;
 - (d) Plates, sheets, strip, film and foil, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom, not further worked;
 - (e) Waste and scrap.

Tariff No.	Tariff Heading	Import Duty
39.01/06	Artificial resins (including run gums and ester gums) and artificial plastic materials; regenerated cellulose; cellulose acetate and other derivatives of cellulose; hardened casein, gelatin and other hardened proteins, vulcanized fibre; chlorinated rubber and other chemical derivatives of natural rubber; silicones; polyisobutylene; other high polymers (including alginic acid and its salt and esters); linoxyn:	
	A. In any of the forms specified in Notes 3(a) and (b) of this Chapter	Free
	B. Tubing (other than lay-flat tubing of polyethylene) ...	Free
	C. Sheeting (other than sheeting of polyethylene) of a kind used as packing materials	Free

Tariff No.	Tariff Heading	Import Duty
39.07	D. Other Articles of materials of the kinds described in heading No. 39.01/06:	30%
	A. Transmission, conveyor or elevator belts or belting	Free
	B. Bottles and jars, common, empty, including stoppers, lids and caps	*Free
	C. Screws, bolts and washers	Free
	D. Articles of apparel such as raincoats and the like but not including aprons, belts, bibs and similar clothing accessories	Each Shs. 3/- or 40%
	E. Sanitary and lavatory appliances	15%
	F. Door handles, door closers, finger plates and similar articles	15%
	G. Beads	37½%
	H. Insulating tape	Free
	I. Sausage casings	Free
	J. Bags -	
	(1) Of polyethylene	30%
	(2) Other	Free
	K. Dustbins;	Free
	L. Rainwater pipes	15%
	M. Other	30%

*See Second Schedule of suspended duties.

Chapter 40

RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF

Notes:

- Except where the context otherwise requires, throughout this Schedule the expression "rubber" means the following products, whether or not vulcanized or hardened: natural rubber, balata, gutta-percha and similar natural gums, synthetic rubber, and factice derived from oils, and such substances reclaimed.
- This Chapter does NOT cover the following products of rubber and textiles, which fall generally within Section XI:
 - Knitted or crocheted fabric or articles thereof, elastic or rubberised (other than transmission, conveyor and elevator belts or belting, of rubberized knitted or crocheted fabric, of heading No. 40.10); other elastic fabric or articles thereof;
 - Textile hosepiping and similar textile tubing, internally coated or lined with rubber (heading No. 59.15);
 - Woven textile fabrics (other than the goods of heading No. 40.10) impregnated, coated, covered or laminated with rubber:
 - Weighing not more than one and a half kilogrammes per square metre (2.76 pounds per square yard);
 - Weighing more than one and a half kilogrammes per square metre (2.76 pounds per square yard) and containing more than fifty per cent by weight of textile material; and articles of those fabrics;
 - Felt impregnated or coated with rubber and containing more than fifty per cent by weight of textile material and articles thereof;
 - Bonded fibre fabrics, impregnated or coated with rubber, or in which rubber forms the bonding substance, irrespective of their weight per square metre, and articles thereof;
 - Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre, and articles thereof.

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

3. The following are also not covered by this Chapter:
 - (a) Footwear or parts thereof falling within Chapter 64;
 - (b) Headgear or parts thereof (including bathing cap,) falling within chapter 65;
 - (c) Mechanical or electrical appliances or parts thereof (including electrical goods of all kinds) of hardened rubber, falling within Section XVI;
 - (d) Articles falling within Chapter go. 92, 94 or 96;
 - (e) Toys, games or sports requisites (other than sports gloves and goods falling within heading No. 40.1 1) (Chapter 97); or
 - (f) Buttons, combs, smoking Pipe stems, pens or other articles falling within Chapter 98.
4. In Note 1 to this Chapter and in headings Nos. 40.02, 40.05 and 40.06, the expression "synthetic rubber" is to be taken to apply to'
 - (a) Unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanization with sulphur, selenium or tellurium, and which when so vulcanized as well as may be (without the addition of any substances such as plasticisers, fillers, or reinforcing agents not necessary for the cross-linking), can produce non-thermopiastic substances which, at a temperature between 15° and 20°C, will not break on being extended to three times their original length and will return after being extended to twice their original length, within a period of two hours, to a length not greater than one and a half times their original length, Such substances include cis-polyisoprene, polybutadiene polychlorobutadiene (GRM), polybutadiene-styrene (GRS), Polychlorobutadiene-acrylonitrile (GRN), polybutadiene-acrylonitrile (GRA) and butyl rubber (GRI)
 - (b) Thioplasts (GRP); and
 - (c) Natural rubber modified by grafting or mixing with artificial Plastic material' provided that it complies with the requirements concerning vulcanization, elasticity and reversibility in (a) above-
5. Headings Nos. 40.01 and 40.02 are to be taken not to apply to'
 - (a) Natural or synthetic rubber latex (including pre-vulcanized rubber latex) compounded with vulcanizing agents or accelerators, fillers or reinforcing agents, plasticisers, colouring matter (other than colouring matter added soley for the purposes of identification), or with any other substance; however, latex merely stabilized or concentrated, and thermo-sensitive and electro-positive latex are to be classified in heading 40.01 or 40.02 as the case may be;
 - (b) Rubber which has been compounded with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil) before coagulation or with any substance after coagulation; or
 - (c) Mixtures of any of the products specified in Note 1 to the present Chapter, whether or not compounded with any Other substance-
6. Thread wholly of vulcanized rubber, of any cross-section of which any dimension exceeds five millimetres, is to be classified as strip, rod or profile shape, falling within heading No. 40.08.
7. Heading No. 40.10 is to be taken to include transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or Made from textile yam or cord impregnated or coated with rubber.
8. For the purpose of heading No. 40.06, pre-vulcanized rubber latex is to be deemed to be unvulcanized rubber latex. For the purposes of headings Nos. 40.07 to 40.14, balata, gutta-percha and similar natural gums, and factice derived from oils, and such substances reclaimed, are to be deemed to be vulcanized rubber whether or not they have been vulcanized.
9. In headings Nos. 40.05, 40.08 and 40.15, the expressions "plates"; "sheets" and "strip" are to be taken to apply, and to apply only, to platès, sheets and strip, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom, not further worked.
In heading No. 40.08, the expressions "rods" and "profile shapes" and in heading No. 40.08, the expression "rods" and "profile shapes" and "tubes" are to be taken to apply, and to apply only, to such products, whether or not cut to length or surface-worked but not otherwise worked.

Tariff No.	Tariff Heading	Import Duty
I.-RAW RUBBER		
40.01	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanized natural rubber latex; natural rubber, balata, guttapercha and similar natural gums	Free
40.02	Synthetic rubber latex; pre-vulcanized synthetic rubber latex; synthetic rubber; factice derived from oils ...	Free
40.03	Reclaimed rubber	Free
40.04	Waste and parings of unhardened rubber; scrap of unburdened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber	Free
H-UNVULCANIZED RUBBER		
40.05	Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanized natural or synthetic rubber compounded ready for vulcanization; unvulcanized natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form of a kind known as master batch	Free
40.06	Unvulcanized natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanized natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs): A. Rings, discs and washers B. Other	Free 30%
III.- ARTICLES OF UNHARDENED VULCANIZED RUBBER		
40.07	Vulcanized rubber thread and cord, whether or not textile covered and textile thread covered or impregnated with vulcanized rubber	30%
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanized rubber	30%
40.09	Piping and tubing, of unhardened vulcanized rubber ...	Free
40.10	Transmission, conveyor or elevator belts or belting, of vulcanized rubber	Free
40.11	Rubber tyres, tyre cases, inter-changeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds: A. Tyres, tyre cases, inter-changeable tyre treads and tyre flaps, including the weight of the immediate wrapper, of a kind used on lorries, trucks, vans, passenger-carrying vehicles, pedal cycles, motor cycles sidecars and trailers and other non-self-propelled vehicles, including tyres re-imported after retreading:	

Tariff No.	Tariff Heading	Import Duty
	(1) Pneumatic, of a kind and size specified by the Minister by notice in the <i>Gazette</i>	*Per lb., Shs. 1/25
	(2) Pneumatic, other	Per lb., Shs. 1/25
	(3) Solid, complete or in lengths	Per lb., Cents 30
	B. Other tyres, solid or pneumatic	Free
	C. Inner tubes:	
	(1) Of a kind used on lorries, trucks, vans, passenger-carrying vehicles, pedal cycles, motor sidecars and trailers and other non-self-propelled vehicles	Per lb., Shs. 1/25
	(2) Other	Free
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanized rubber, with or without fittings of hardened rubber	30%
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanized rubber:	
	A. Protective	Free
	B. Gloves protective against acid and electricity	Free
	C. Other articles of apparel	Each Shs. 3/- or 40%
	D. Other	30%
40.14	Other articles of unhardened vulcanized rubber:	
	A. Stoppers and rings for bottles; discs, washers and joints	Free
	B. Other	30%
	IV-HARDENED RUBBER ... (EBONITE AND VULCANITE); ARTICLES MADE THEREOF	
40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber:	
	A. Scrap & waste	Free
	B. Other	30%
40.16	Articles of hardened rubber (ebonite and vulcanite)	30%

*See Second Schedule of suspended duties.

SECTION VIII

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

Chapter 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

Notes:

1. This Chapter does NOT cover:

- (a) Parings or similar waste, or raw hides or skins (heading No. 05.06);
- (b) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01; or
- (c) Hides or skins, with the hair on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in heading No. 41.01, namely, raw hides or skins with the hair on, of bovine cattle (including buffalo), of equine animals, of sheep and lambs (except Persian, Astrakhan, Caracul and similar lambs, Indian, Chinese, Mongolian and Tibetan lambs), of goats and kids (except Yemen, Mongolian and Tibetan goats and kids), of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.

2. Throughout this Schedule the expression "composition leather" is to be taken to mean only substances of the kind referred to in heading No. 41.10.

Tariff No.	Tariff Heading	Import Duty
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheep-skins in the wool	Free
41.02/08	Leather (including chamois-dressed leather, parchment-dressed leather, patent and imitation patent leather and metallized leather	Per sq. ft., Cents 90 or 30%
41.09	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour	30%
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	30 %

Chapter 42

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

Notes:

1. This Chapter does NOT cover:

- (a) Sterile surgical catgut and similar sterile suture materials (heading No. 30.05);
- (b) Articles of apparel and clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03/04);
- (c) String or net bags of Section XI;
- (d) Articles falling within Chapter 64;
- (e) Headgear or parts thereof falling within Chapter 65;
- (f) Whips, riding-crops or other articles of heading No. 66.02;
- (g) Strings, skins for drums and the like, and other parts of musical instruments (heading No. 92.09 or 92.10);
- (h) Furniture or parts of furniture (Chapter 94);
- (ii) Toys, games or sports requisites of Chapter 97; or
- (k) Buttons, studs, cuff-links, press-fasteners, including snap-fasteners and press-studs, and blanks and parts of such articles, falling within heading No. 98.01 or Chapter 71.

2. An incomplete or unfinished article is to be classified with the corresponding complete or finished article, provided it has the essential character of that complete or finished article.
3. For the purposes of heading No. 42.03, the expression "articles of apparel and clothing accessories" is to be taken to apply, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, including watch straps.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal	30 %
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, hand-bags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanized fibre, of artificial plastic sheeting, of paper-board or of textile fabric: A. Binocular cases B. Other	
42.03	Articles of apparel and clothing accessories of leather or of composition leather	Free
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes	30%
42.05	Other articles of leather or of composition leather	Free
42.06	Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons: A. Of a kind used in machinery (for example, belting and belt lacing) B. Other	30%

Chapter 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

Notes:

1. Throughout this Schedule references to furskins, other than to raw furskins of heading No, 43.01, are to be taken to apply to hides or skins of all animals which have been tanned or dressed with the hair on.
2. This Chapter does NOT cover:
 - (a) Birdskins or parts of birdskins, with their feathers or down, falling within heading No, 05.07 or 67.01;
 - (b) Raw hides or skins, with the hair on, of a kind falling within Chapter 41 (see Note 1(c) to that Chapter);
 - (c) Gloves consisting of leather and furskin or of leather and artificial fur (heading No, 42.03);
 - (d) Articles falling within Chapter 64;
 - (e) Headgear or parts thereof falling within Chapter 65; or
 - (f) Toys, games or sports requisites of Chapter 97.
3. For the purposes of heading No, 43.02, the expression "plates, crosses and similar forms" means furskins or parts thereof (excluding "dropped" skins) sewn together in rectangles, crosses or trapeziums, without the addition of other materials. Other assembled skins ready for immediate use (or requiring only cutting to become ready for use), and skins or parts of skins sewn together in the form of garments or parts or accessories of garments or of other articles falling within heading No, 43.03./04.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskins or artificial fur is attached on the outside except as mere trimming are to be classified under heading No. 43.03/04.
5. Throughout this Schedule the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving (heading No, 58.04, for example).

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
43.01	Raw furskins	Free
43.02	Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms; pieces or cuttings of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated)	30 %
43.03/04	Articles of furskin; artificial fur and articles made thereof:	
	A. Articles and accessories for use in industrial machinery or appliances	Free
	B. Garments (for example, coats, capes, jackets)	40 %
	C. Other	30%

SECTION IX

Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto and of Other Plaiting Materials; Basketware and Wickerwork

Chapter 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

Notes:

1. This Chapter does NOT cover:
 - (a) Wood of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.07);
 - (b) Wood of a kind used primarily in dyeing or in tanning (heading No. 13.01);
 - (c) Activated charcoal (heading No. 38.03);
 - (d) Articles falling within Chapter 46;
 - (e) Footwear or parts thereof falling within Chapter 64;
 - (f) Goods falling within Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
 - (g) Goods falling within heading No 68.09;
 - (h) Imitation jewellery falling within heading No 71.16;
 - (i) Goods falling within Section XVII (for example, wheelwrights' wares);
 - (k) Goods falling within Chapter 91 (for example, clocks and clock cases);
 - (l) Musical instruments or parts thereof (Chapter 92);
 - (m) Parts of firearms (heading No 93.06);
 - (n) Furniture or parts thereof falling within Chapter 94;
 - (o) Toys, game or sports requisites or other articles falling within Chapter 97; or
 - (p) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.
2. Articles of wood, whether or not comprising accessories or parts of glass, marble or other materials, imported unassembled or disassembled are to be classified as such articles, provided that the parts are imported at the same time.
3. In this Chapter, the expression "improved wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
4. Headings Nos. 44.19 to 44.28 are to be taken to apply to articles of the respective descriptions of plywood, cellular wood, "improved" wood or reconstituted wood as they apply to such articles of wood.
5. Heading No. 44.25 shall be taken not to apply to tools in which metal parts form the blade, working edge, working surface or other working part.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
44.01	Fuel wood, in logs, in billets, in twigs or in faggots; wood waste including sawdust	30%
44.02	Wood charcoal (including shell and nut charcoal), agglomerated or not	30%
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down	30%
44.04	Wood, roughly squared or half-squared, but not further manufactured	30%
44.05	Wood sawn lengthwise sliced or peeled, but not further prepared, of a thickness exceeding five millimetres ...	30%
44.06	Wood paving blocks	30%
44.07	Railway or tramway sleepers of wood	Free
44.08	Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn ...	30%
44.09	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids	30%
44.10	Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf-club shafts, umbrella handles, tool handles or the like	30%
44.11	Drawn wood; match splints; wooden pegs or pins for footwear	30%
44.12	Wood wool and wood flour	30%
44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-joined, centre V-joined, beaded, centre-beaded or the like, but not further manufactured	30%
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding five millimetres; veneer sheets and sheets for plywood, of a thickness not exceeding five millimetres	30%
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry	30%
44.16	Cellular wood panels, whether or not faced with base metal	30%
44.17	"Improved" wood, in sheets, blocks or the like	30%
44.18	Reconstituted wood, being wood shavings wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances in sheets, blocks or the like ...	30%
44.19	Wooden headings and mouldings, including moulded skirting and other moulded boards	30%
44.20	Wooden picture frames, photograph frames, mirror frames and the like	30%
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings imported assembled, unassembled or partly assembled	Each Shs. 2/- or 15%
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof. of wood, other than staves, falling within heading No. 44.08	Free
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels)	30%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
44.24	Household utensils of wood	30%
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood: A. Brooms and brush bodies and handles, boot and shoe trees	30%
	B. Other... ..	Free
44.26	Spools, cops, bobbins, sewing thread reels and the like. of turned wood	Free
44.27	Standard lamps, table lamps, and other lighting fittings of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood: A Beads and necklaces of beads	37½%
	B. Other	30%
44.28	Other articles of wood: A. Beehives, hen-coops and similar wooden appliances for dairy and agricultural purposes, and parts thereof	Free
	B. Coffins	Free
	C Other	30%

Chapter 45

CORK AND ARTICLES OF CORK

Notes:

1. This Chapter does NOT cover:
 - (a) Footwear or parts of footwear falling within Chapter 64;
 - (b) Headgear or parts of headgear falling within Chapter 65; or
 - (c) Toys, games or sports requisites (Chapter 97).
2. Natural cork roughly squared or deprived of the outer bark is to be taken to fall within heading No. 45.02 and not within heading No. 45.01.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
45.01	Natural cork, unworked, crushed, granulated or ground; waste cork	Free
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs cut to size for corks or stoppers) ...	Free
45.03/04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of natural or agglomerated cork: A. Fishing floats	Free
	B. Stoppers washers and discs	Free
	C. Agglomerated cork for use in connection with refrigeration or air-conditioning	Free
	D. Other	30 %

Chapter 46

**MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER
PLATTING MATERIALS; BASKETWARE AND WICKERWORK***Notes:*

1. In this Chapter the expression "plaiting materials" includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of vegetable fibre or bark, unspun textile fibres, monofil and strip of artificial plastic materials or strips of paper but not strips of leather, of composition leather or of felt, human hair, horsehair, textile rovings or yarns or monofil or strip of Chapter 51.
2. This Chapter does NOT cover:
 - (a) Twine, cordage, ropes or cables, plaited or not (heading No. 59.04);
 - (b) Footwear or headgear or parts thereof falling within Chapter 64 or 65;
 - (c) Vehicles and bodies for vehicles, of basketware (Chapter 87); or
 - (d) Furniture or parts thereof (Chapter 94).
3. For the purposes of heading No. 46.02 "plaiting materials bound together in parallel strands" means plaiting materials placed side by side and bound together, in the form of sheets, whether the binding materials are of spun textile fibre or not.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
46.01	Plaits and similar products of plaiting materials for all uses, whether or not assembled into strips	30%
46.02	Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles: A. Straw envelopes for bottles B. Other	Free 30%
46.03	Basketwork, wickerwork and other articles of plaiting materials made directly to shape; articles made up from goods falling within heading No. 46.01 or 46.02; articles of loofah	30%

SECTION X

Paper-making Material; Paper and Paperboard and Articles Thereof

Chapter 47

PAPER-MAKING MATERIAL

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material	30%
47.02	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making: A. Old newspapers and periodicals B. Other	Free 30%

Chapter 48

**PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF
PAPER OR OF PAPERBOARD***Notes:*

1. This Chapter does NOT cover:
 - (a) Stamping foils of heading No. 32.09;
 - (b) Perfume and cosmetic papers (heading No. 33.06);
 - (c) Soap papers (heading No. 34.01), paper impregnated or coated with detergent (heading No. 34.62) and cellulose wadding impregnated with polishes, creams or similar preparations (heading No. 34.05);
 - (d) Paper or paperboard, sensitized (heading No. 37.03);
 - (e) Paper-reinforced stratified artificial plastic sheeting or vulcanized fibre (heading No. 39.01/06), or articles of such materials (heading No. 39.07);
 - (f) Goods falling within heading No. 42.02 (for example, travel goods);
 - (g) Articles falling within any heading in Chapter 46 (manufactures of plaiting material);
 - (h) Paper yarn or textile articles of paper yarn (Section XI);
 - (ij) Abrasive paper (heading No. 68.06) or paper-backed mica splittings (heading No. 68.15) (paper coated with mica powder is, however, to be classified in heading No. 48.07);
 - (k) Paper-backed metal foil (Section XV);
 - (l) Perforated paper or paperboard for musical instruments (heading No. 92.10);
or
 - (in) Goods falling within any heading in Chapter 97 (for example, toys, games and sports requisites) or Chapter 98 (for example, buttons).
2. Subject to the provisions of Note 3, headings Nos. 48.01 and 48.02 are to be taken to include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, including false water-marking, and also to paper and paperboard coloured or marbled throughout the mass by any method. They do not apply to paper or paperboard which has been further processed, for example, by coating or impregnation.
3. Paper or paperboard answering to a description in two or more of the headings Nos. 48.01 to 48.07 is to be classified under that one of such headings which occurs latest in the Schedule.
4. Headings Nos. 48.01 to 48.07 are to be taken not to apply to paper, paperboard or cellulose wadding:
 - (a) In strips or rolls of a width not exceeding fifteen centimetres; or
 - (b) In rectangular sheets (unfolded if necessary) of which no side exceeds thirty-six centimetres; or
 - (c) Cut into shapes other than rectangular shapes.Except that hand-made paper in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 3, within heading No. 48.02.
5. For the purposes of heading No. 48.11, "wallpaper and lincrusta" are to be taken to apply only to:
 - (a) Paper in rolls, suitable for wall or ceiling decoration, being:
 - (i) Paper with one or with two margins, with or without guide marks; or
 - (ii) Paper without margins, surface-coloured or design-printed, coated or embossed, of a width not exceeding sixty centimetres;
 - (b) Borders, friezes and corners of paper, of a kind used for wall or ceiling decoration.
6. Heading No. 48.15 is to be taken to apply, *inter alia*, to paper wool, paper strip (whether or not folded or coated) of a kind used for plaiting, and to toilet paper in rolls or packets, but not to the articles mentioned in Note 7.

7. Reading No. 48.21 is to be taken to apply, *inter alia*, to cards for statistical machines, perforated paper and paperboard cards for Jacquard and similar machines, paper lace, shelf edging, paper tablecloths, serviettes and handkerchiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.
8. Paper, paperboard and cellulose wadding, and articles thereof, printed with characters or pictures which are not merely incidental to the primary use of the goods are regarded as printed matter falling within Chapter 49.

Tariff No.	Tariff Heading	Import Duty
	I-PAPER AND PAPERBOARD, IN ROLLS OR IN SHEETS	
48.01	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets: A. Paper: (1) Cigarette (2) For the manufacture of corrugated paperboard (3) Other B. Paperboard C. Cellulose wadding: (1) Bleached, for the manufacture of sanitary towels (2) Other	45 % *Free 15% 15% Free 30%
48.02	Hand-made paper and paperboard	15%
48.03	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheet	15%
48.04	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally re-inforced, in rolls or sheets	15%
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets	15%
48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets	30%
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets	30%
48.08	Filter blocks, slabs and plates, of paper pulp	Free
48.09	Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders	30%
	II-PAPER AND PAPERBOARD CUT TO SIZE OR SHAPE AND ARTICLES OF PAPER OR PAPERBOARD	
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes	45
48.11	Wallpaper and linocrusta; window transparencies of paper	30
48.12	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound	30
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes	30 %
48.14	Writing blocks, envelopes, letter-cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery:	

*See Second Schedule of suspended duties.

Tariff No.	Tariff Heading	Import Duty
	A. Envelopes	Per 1,000 Shs. 4/80 or 30 %
	B. Other	30 %
48.15	Other paper and paperboard, cut to size or shape	30%
48.16	Boxes, bags and other packing containers of paper or paperboard:	
	A. Multi-ply paper bags	17½%
	B. Other	15%
48.17	Box flies, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like	30 %
48.18	Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard ...	30%
48.19	Paper or paperboard labels, whether or not printed or gummed	30%
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	Free
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding:	
	A. Moulded sheets for packing eggs	Free
	B. Other	30%

Chapter 49

PRINTED BOOKS, NEWSPAPER, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS

Notes:

1. This Chapter does NOT cover:
 - (a) Paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48);
 - (b) Playing cards or other goods falling within any heading in Chapter 97; or
 - (c) Original engravings, prints or lithographs (heading No. 99.02), postage, revenue or similar stamps falling within heading No. 99.04, antiques of an age exceeding one hundred years or other articles falling within any heading in Chapter 99.
2. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be treated as falling within heading No. 49.01 and not within heading No. 49.02.
3. Heading No. 49.01 is to be extended to apply to:
 - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
 - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.
 However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No. 49.1 1.
4. Heading Nos. 49.01 and 49.02 are to be taken not to apply to publications issued for advertising purposes by or for an advertiser named therein, or to publications which are primarily devoted to advertising (including tourist propaganda). Such publications are to be taken as falling within heading No. 49.1 1.

5. For the purposes of heading No. 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.
6. For the purposes of heading No. 49.06, the expression "manuscripts and typescripts" is to be taken to extend to carbon copies or copies on sensitized paper of manuscripts and typescripts. References in this Chapter to printed matter of any kind include references to any matter of that kind which is reproduced by means of a duplicating machine.
7. For the purposes of heading No. 49.09, the expression "picture postcards" means Cards consisting essentially of an illustration and bearing printed indications of their use.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
49.01	Printed books, booklets, brochures, pamphlets and leaflets	Free
49.02	Newspapers, journals and Periodicals, whether or not illustrated	Free
49.03	Children's picture books and painting books	Free
49.04	Music, printed or in manuscript, whether or not bound or illustrated	Free
49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial)	Free
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitized paper; manuscripts and typescripts	Free
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books: A. Cheque books and cheques B. Other	30% Free
49.08	Transfers (Decalcomanias)	30 %
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	30%
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	30%
49.11	Other printed matter, including printed picture and photographs: A. Trade advertising material, the following: Catalogues, price lists, show cards, brochures, leaflets, photographs, and pamphlets advertising goods grown or produced, or services to be supplied from, outside East Africa B. Instructional charts and diagrams C. Photographs having only a personal or sentimental value to the importer and not intended for sale D. Other	Free Free Free 30%

SECTION XI

Textiles and Textile Articles

Notes:

1. This Section does NOT cover:

- (a) Animal brush making bristles or hair (heading No. 05.02); horsehair or horsehair waste (heading 05.03);
- (b) Human hair or articles of human hair (heading No. 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses and the like (heading No. 59.17);
- (c) Vegetable materials failing within Chapter 14;

- (d) Asbestos (heading No. 25.24) or articles of asbestos (heading No. 68.13 or 68.14);
 - (e) Articles falling within heading No. 30.04 or 30.05 (for example, wadding, gauze, bandages and similar articles for medical or surgical purposes, sterile surgical suture materials);
 - (f) Sensitized textile fabric (heading No. 37.03);
 - (g) Monofil of which any cross-sectional dimension exceeds one millimetre and strip (artificial straw and the like) of a width exceeding five millimetres of artificial plastic material (Chapter 39) or plaits or fabrics of such monofil or strip (Chapter 46);
 - (h) Woven textile fabrics, felt or bonded fibre fabrics, impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40;
 - (ij) Skins with their wool or (Chapter 41 or 43) or articles of furskins, artificial fur or articles thereof, falling within heading No. 43.03/04;
 - (k) Articles falling within heading No. 42.01 or 42.02 (saddlery, harness, travel goods, haversacks, handbags and the like);
 - (l) Cellulose wadding (Chapter 48);
 - (m) Footwear or parts of footwear, gaiters or leggings or similar articles classified in Chapter 64;
 - (n) Headgear or parts thereof falling within Chapter 65;
 - (o) Hair nets of any kind (heading No. 65.05 or 67.04, as the case may be);
 - (p) Goods falling within Chapter 67;
 - (q) Abrasive-coated threads, cords or fabric (heading No. 68.06);
 - (r) Glass fibre or articles of glass fibre, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
 - (s) Articles falling within Chapter 94 (furniture and bedding); or
 - (t) Articles falling within Chapter 97 (toys, games and sports requisites);
2. (A) Goods classifiable in any heading in Chapters 50 to 57 and of a mixture of two or more different textile materials are to be classified according to the following rules:
- (a) Goods containing more than ten per cent by weight of silk, noil or other waste silk or any combination thereof are to be classified in Chapter 50;
 - (b) All other goods are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material.
- (B) For the purposes of the above rules:
- (a) Metallized yarn shall be treated as a single textile material and its weight shall be taken as the aggregate of the weight of the textile and metal components, and, for the classification of woven fabrics, metal thread is to be regarded as a textile material;
 - (b) Where a heading in question refers to goods of different textile materials (for example, silk and waste silk or carded sheep's or lambs' wool), all those materials shall be treated as being one and the same;
 - (c) Except as provided in (B) (a), the weight of constituents other than textile materials is not to be included in the weight of the goods.
- (C) The provisions of paragraphs (A) and (B) above are to be applied also to the yarns referred to in Notes 3 and 4 below.
3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables" -
- (a) Of silk, noil or other waste silk, or man-made fibres described in Note 1 (b) to Chapter 51 (including yarn of two or more monofil of Chapter 51), of a weight exceeding two grammes per metre (18,000 denier);

- (b) Of man-made fibres described in Note I (a) to Chapter 51 (including yarn of two or more monofil of Chapter 51), of a weight exceeding on gramme per metre (9,000 denier);
- (c) Of true hemp or flax:
- (i) Polished or glazed, of which the length per kilogram, multiplied by the number of constituent strands, is less than 7,000 metres;
- (ii) Not polished or glazed and of a weight exceeding two grammes per metre;
- (d) Of coir, consisting of three or more plies;
- (e) Of other vegetable fibres, of a weight exceeding two grammes per metre; or
- (f) Reinforced with metal.
- (B) Exceptions:
- (a) Yarn of sheep's or lambs' wool or other animal hair and paper yarn, other than yarn reinforced with metal;
- (b) Continuous filament tow of man-made fibres and man-made fibres in slivers or rovings;
- (c) Silk-worm gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51;
- (d) Metalized yarn, not being yarn reinforced with metal; and
- (e) Chenille yarn and gimped yarn.
4. Omitted.
5. Omitted.
6. For the purposes of this Section, the expression "made up" means:
- (a) Cut otherwise than into rectangles;
- (b) Made and finished by weaving and ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabric action (for example, certain dusters, towels, table cloths, scarf squares and blankets);
- (c) Hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unraveling), or with a knotted fringe at any of the edges;
- (d) Cut to size and having undergone a process of drawn thread work;
- (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more fabrics assembled in layers, whether or not padded).
7. The headings of Chapter 50 to 57 and, except where the context otherwise requires, the headings of Chapters 58 to 60 are to be taken not to apply to goods made up within the meaning of Note 6 above. Chapters 50 to 57 are to be taken not to apply to goods falling within Chapters 58 or 59.

Chapter 50

SILK AND WASTE SILK

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
50.01/03	Silk-worm cocoons, raw silk (not thrown) and silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	30%
50.04/08	Silk yam and yarn spun from noil silk or from other waste silk; silk-worm gut; imitation catgut or silk	30%
50.09/10	Woven fabrics of silk or of noil silk or of other waste silk	Per sq. yd. Shs. 2/75 or 40 %

Chapter 51

MAN-MADE FIBRES (CONTINUOUS)

Notes:

1. Throughout this Schedule, the term "man-made fibres" means fibres or filaments of organic polymers produced by manufacturing processes, either:
 - (a) By polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives; or
 - (b) By chemical transformation of natural organic polymers (such as cellulose, casein, proteins and algae), for example, viscose rayon, cuprammonium rayon (cupra), cellulose acetate and alginates.
2. Heading No. 51-01/03 is to be taken not to apply to continuous filament tow of man-made fibres failing within Chapter 56.
3. The expression "yarn of man-made (continuous)" is to be taken not to apply to yarn (known as "ruptured filament yarn") of which the majority of the filaments have been ruptured by passage through rollers or other devices (Chapter 56).
4. Monofil of man-made fibre materials of which any cross-sectional dimension exceeds one millimetre and strip (artificial straw and the like) of man-made fibre materials of a width exceeding five millimetres, are to be classified in Chapter 39.

<i>Tariff No.</i>	<i>Tariff Heading,</i>	<i>Import Duty</i>
51.01/03	Yarn of man-made fibres (continuous), monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials	30 %
51.04	Woven fabrics of man-made fibres (continuous) including woven fabrics of monofil or strip of heading No. 51.01/03	Per sq. yd. Shs 1/50 or 40 %

Chapter 52

METALLIZED TEXTILES

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
52.01	Metallized yarn being textile yarn spun with metal or covered with metal by any process	30%
52.02	Woven fabrics of metal thread or of metallized yarn of a kind used in articles of apparel, as furnishing fabrics or the like	40%

Chapter 53

WOOL AND OTHER ANIMAL HAIR

Note: Omitted

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
53.01/05	Sheep's or lambs' wool and other animal hair, whether or not carded or combed, and waste of such wool or of animal hair, whether or not pulled or garnetted (including pulled or garnetted rags)	30%
53.06/10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair	30%
53.11/13	Woven fabrics of sheep's or lamb's wool, of horsehair or of other animal hair	40%

Chapter 54
FLAX AND RAMIE

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
54.01/02	Flax and ramie, raw or processed but not spun; flax tow, ramie noils and waste of flax or of ramie (including pulled or garnetted rags)	
54.03/04	Flax or ramie yarn	30%
54.05	Woven fabrics of flax or of ramie	40%

Chapter 55
COTTON

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
55.01/02	Cotton, not carded or combed; cotton linters ,	Free
55.03/04	Cotton waste (including pulled or garnetted rags), not carded or combed; cotton carded or combed	30%
55.05/06	Cotton yarn	30%
55.07/09	Woven fabrics of cotton:	
	A. Grev and unbleached	Per sq. yd. <i>Shs.</i> 1/25 or 40 %
	B. Other	Per sq. yd. <i>Shs.</i> 1/50 or 40%

Chapter 56
MAN-MADE FIBRES (DISCONTINUOUS)

Note: Omitted.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
56.01/04	Man-made fibres (discontinuous) and waste (including yarn waste and pulled or garnetted rags of man-made fibres (continuous or discontinuous), whether or not carded or combed or otherwise prepared for spinning; continuous filament tow	30%
56.05/06	Yarn of man-made fibres (discontinuous or waste)	30%
56.07	Woven fabrics of man-made fibres (discontinuous or waste)	Per sq. yd. <i>Shs.</i> 1/50 or 40%

Chapter 57
OTHER VEGETABLE TEXTILE MATERIALS - PAPER YARN AND WOVEN FABRICS OF PAPER YARN

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
57.01/04	True hemp (<i>Cannabis sativa</i>), Manila hemp (abaca) (<i>Musa textiles</i>), jute and other vegetable textile fibres, raw or processed but not spun; tow and waste of such fibres (including pulled or garnetted rags or ropes):	
	A. Jute fibres	Free
	B. Other	30%
57.05/08	Yarn of hemp, of jute or of other vegetable textile fibres; paper yarn	30 %
57.09/12	Woven fabrics of hemp, of jute or of other vegetable textile fibres; woven fabrics of paper yarn:	
	A. Hessian and sacking (not including matting)	*Free
	B. Other	40%

*See Second Schedule of suspended duties.

Chapter 58

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

Notes:

1. The headings of this Chapter are to be taken not to apply to coated or impregnated fabrics, elastic fabrics or elastic trimmings, machinery belting or other goods falling within Chapter 59. However, embroidery on any textile base falls within heading Nos. 58.09/10.
2. In headings Nos. 58.01 and 58.02, the words "carpets" and "rugs" are to be taken to extend to similar articles having the characteristics of floor coverings but intended for use for other purposes. These headings are to be taken not to apply to felt carpets, which fall within Chapter 59.
3. For the purposes of heading No. 58.05, the expression "narrow woven fabrics" means:
 - (a) Woven fabrics of a width not exceeding thirty centimetres, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or made otherwise) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding thirty centimetres; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding thirty centimetres.
 Narrow woven fabrics in the form of fringes are to be treated as falling within heading No. 58.07.
4. Heading No. 58.08 is to be taken not to apply to nets or netting in the piece made of twine, cordage or rope, which are to be taken as falling within heading No. 59.05.
5. In heading Nos. 58.09/10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequined, beads or ornamental motifs of textile or other materials. The heading is to be taken not to apply to needlework tapestry (heading No. 58.03).
6. The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
58.01	Carpets, carpeting and rugs, knotted (made up or not) ...	30%
58.02	Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not) ...	30%
58.03	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand ...	30 %
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.07/09 and fabrics falling within heading No. 58.05):	
	A. Cotton ...	Per sq. yd. Shs. 1/50 or 40 %
	B. Man-made fibres ...	Per sq. yd. Shs. 1/50 or 40 %
	C. Silk ...	Per sq. yd. Shs. 2/75 or 40%
	D. Other fibres ...	400/

Tariff No.	Tariff Heading	Import Duty
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06	30%
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	30%
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like	30%
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain:	
	A. White, of a kind suitable for use as mosquito and sandily netting	Free
	B. Other	40%
58.09/10	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace or embroidery, in the piece, in strips or in motifs	40%

Chapter 59

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

Notes:

1. For the purposes of this Chapter, the expression "textile fabric" is to be taken to apply only to the textile fabrics of Chapters 50 to 57 and headings Nos. 58.04 and 58.05, the braids and trimmings in the piece of heading No. 58.07, the tulle and other net fabrics and lace of headings No. 58.08 and 58.09/10 and the knitted and Crocheted fabrics of heading No. 60.01.
2. Headings Nos. 59.08 and 59.12 are to be taken not to apply to fabrics in which the impregnation or coating is not apparent or is apparent only by reason of a resulting change of colour. Heading No. 59.12 is also to be taken not to apply to:
 - (a) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
 - (b) Fabrics covered with flock, dust, powdered cork, or the like and bearing designs resulting from these treatments; or
 - (c) Fabrics finished with normal dressings having a basis of amylaceous or similar substances.
3. In heading No. 59.11 the expression "rubberized textile fabrics" means:
 - (a) Textile fabrics impregnated, coated, covered or laminated with rubber:
 - (i) Weighing not more than one and a half kilogrammes per square metre (2.76 lb. per sq. yd.); or
 - (ii) Weighing more than one and a half kilogrammes per square metre (2.76 lb. per sq. yd.) and containing more than fifty per cent by weight of textile material;
 - (b) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and
 - (c) Plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabrics, other than those falling in Chapter 40 by virtue of the last paragraph of Note 2 to that Chapter.
4. Heading No. 59.16 is to be taken not to apply to:
 - (a) Transmission, conveyor or elevator belting of a thickness of less than three millimetres; or
 - (b) Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (heading No. 40.10).

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

- (a) Textile products (other than those having the character of the products of headings Nos. 59.14 to 59.16), the following only:
- (i) Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant;
 - (ii) Bolting cloth;
 - (iii) Straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair;
 - (iv) Woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tabular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft;
 - (v) Textile fabrics reinforced with metal, of a kind commonly used in machinery or plant;
 - (vi) Textile fabrics of the metallized yarn falling within heading No. 52.01, of a kind commonly used in paper-making or other machinery;
 - (vii) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing of lubricating materials;
- (b) Textile articles (other than those of headings Nos. 59.14 to 59.16) of a kind commonly used in machinery or plant (for example, gaskets, washers, polishing discs and other machinery parts).

Tariff No.	Tariff Heading	Import Duty
59.01	Wadding and articles of wadding; textile flock and dust and mill neps	30 %
59.02	Felt and articles of felt, whether or not impregnated or coated	30%
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated	30%
59.04	Twine, cordage, ropes and cables, plaited or not	15%
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yam, twine, cordage or rope: A. Fishing nets and netting: (1) Knotted gill fishing nets of two-ply to fifteen-ply, of stretched meshes one inch to seven and a half inches, manufactured from man-made multifilament fibres (2) Other B. Fruit tree and seed-bed netting C. Other	15% Free Free 30%
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics: A. Loading slings B. Other	Free 30 %
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses: A. Bookbinding fabric B. Other	15% 30%
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials	30%

Tariff No.	Tariff Heading	Import Duty
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil ...	30%
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base cut to shape or not ...	30%
59.11	Rubberized textile fabrics, other than rubberized- knitted or crocheted goods: A. Electrical insulating tape B. Other	Free 40%
59.12	Textile fabrics otherwise impregnated, coated, covered or laminated; painted canvas being theatrical scenery, studio back-cloths or the like	40%
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads	40%
59.14	Wicks, of woven, planted or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles: A. Wicks for lighters B. Other	45% 40%
59.15	Textile hosepiping and similar tubing, with or without lining, armor or accessories of other materials	Free
59.16	Transmission, conveyor or elevator belts or belting, of textile material whether or not strengthened with metal or other material	Free
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant	Free

Chapter 60

KNITTED AND CROCHETED GOODS*Notes:*

1. This Chapter does NOT cover:
 - (a) Crochet lace of heading No. 58.09/10;
 - (b) Knitted or crocheted goods failing within Chapter 59;
 - (c) Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters or the like (heading No. 61.09);
 - (d) Old clothing or other articles falling within heading No. 63.01; or
 - (e) Orthopedic appliances, surgical belts, trusses or the like (heading No. 90.19).
2. Headings Nos. 60.02 to 60.06 are to be taken to apply to:
 - (a) Articles of the kinds described therein (finished or unfinished, complete or incomplete) and parts thereof, knitted or crocheted directly to shape or made up from knitted or crocheted fabric; and
 - (b) Knitted or crocheted fabric shaped for making the goods referred to in (a) above.
3. For the purposes of heading No. 60.06, knitted or crocheted articles are not considered to be elastic articles only by reason of their containing rubber thread or elastic forming merely a supporting band.

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

5. For the Purposes of this Chapter:

- (a) "Elastic" means consisting of textile materials combined with rubber threads; and
- (b) "Rubberized" means impregnated, coated or covered with rubber, or made with textile thread coated or impregnated with rubber.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
60.01	Knitted or crocheted fabric, not elastic nor rubberized ...	Per lb. Shs. 3/30 or 40%
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberized ...	30%
60.03	Stockings, under-stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberized ...	Per pair Sh. 1/- or 40%
60.04	Under garments, knitted Or crocheted, not elastic nor rubberized ...	Each Shs. 3/- or 40%
60.05	Outer garments and other articles knitted or crocheted, not elastic nor rubberized:	
	A. Articles of apparel ...	Each Shs. 3/- or 40%
	B. Other:	
	(1) Blankets ...	Per sq. yd. Cents 80 or 40%
	(2) Other ...	30%
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberized (including elastic knee-caps and elastic stockings):	
	A. Fabric ...	Per lb. Shs. 3/30 or 40%
	B. Articles of apparel:	
	(1) Stockings and hose ...	Per pair Sh. 1/- or 40%
	(2) Other ...	Each Shs. 3/- or 40%
	C. Other ...	30%

Chapter 61

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

Notes:

1. The headings of this Chapter are to be taken to apply to articles of the kinds described therein only when made up of any textile fabric (including fait, bonded fibre fabric, braid or trimmings of heading No. 58.07, tulle lace) or of fabric of metal thread, but not including articles of knitted or crocheted material other than those falling within heading No. 61.09.
2. The headings of this chapter do NOT cover:
 - (a) Old clothing or other articles falling within heading No. 63.01; or
 - (b) Orthopedic appliances, surgical belts, trusses or the like (heading No. 90.19).

3. For the purposes of headings Nos. 61.01 to 61.04:
- (a) Articles which cannot be identified as either men's or boys, garments or as women's or girls' garments are to be classified in heading No. 61.02 or 61.04 as the case may be;
 - (b) The expression "infants' garments" is to be taken to apply to:
 - (i) Garments for Young children which are not identifiable as for wear exclusively by boys or by girls, and
 - (ii) Babies' napkins.
4. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds sixty centimetres are to be classified as handkerchiefs (heading No. 61.05). Handkerchiefs of which any side exceeds sixty centimetres are to be classified in heading No. 61.06.
5. The headings of this Chapter are to be taken to apply also to unfinished or incomplete articles of the kinds described therein and to shaped textile fabric for making such articles including knitted or crocheted fabric shaped for making articles classified in heading No. 61.09.

Tariff No.	Tariff Heading	Import Duty
61.01	Men's and boys, outer garments: A. Diving suits other than sports clothing B. Other	Free Each Shs. 3/- or 40%
61.02	Women's girls' and infants' outer garments: A. Saris khangas and the like: (1) Of cotton (2) Of man-made fibres (3) Of silk (4) Of other fibres B. Other	Per sq. yd. Shs. 1/50 or 40 % Per sq. yd. Shs. 1/50 or 40 % Per sq. yd. Shs. 2/75 or 40 % 40% Each Shs. 3/- or 40%
61.03	Men's and boys' under garments, including collars, shirt fronts, and cuffs	Each Shs. 3/- or 40%
61.04	Women's, girls' and infants' under garments	Each Shs. 3/- or 40%
61.05	Handkerchiefs	30%
61.06	Shawls, scarves, mufflers, mantillas, veils' and the like: A. Cotton B. Man-made fibres C. Silk D. Other	Per sq. yd. Shs. 1/50 or 40 % Per sq. yd. Shs. 1/50 or 40 % Per sq. yd. Shs. 2/75 or 40 % 40%
61.07	Ties, bow ties and cravats	Each Shs. 3/- or 40%
61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls, garments	Each Shs. 3/ . or 40%
61.09	Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles Of knitted or crocheted fabric), whether or not elastic	Each Shs. 3/- or 40%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods: A. Stockings, socks and sockettes	Per pair Sh. 1/- or 40%
61.11	B. Other ... Made-up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs and sleeve protectors, pockets)	30% 30 %

Chapter 62

OTHER MADE UP TEXTILE ARTICLES*Notes:*

1. The headings of this Chapter are to be taken to apply to the articles of the kinds described therein only when made up of any textile fabric (other than felt and bonded fibre fabric) or of the braids or trimmings of heading No. 58.07, not being knitted or crocheted goods.
2. The headings of this Chapter do NOT cover:
 - (a) Goods falling within Chapter 58.59 or 61; or
 - (b) Old clothing or other articles falling within heading No. 63.01.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
62.01	Travelling rugs and blankets	Per sq. yd. Cents -/80 or 40 %
62.02	Bed-linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles: A. Bedsheets, bedspreads, curtains, table cloths, glass cloths and towels: (1) Cotton, grey and unbleached (2) Cotton, other (3) Man-made fibres (4) Silk (5) Other fibres B. Mosquito and sandfly nets C. Other	Per sq. yd. Shs. 1/25 or 40 % Per sq. yd. Shs. 1/50 or 40 % Per sq. yd. Shs. 1/50 or 40 % Per sq. yd. Shs. 1150 or 40 % Per sq. yd. Shs. 2/75 or 40 % 40 % Free 30 %
62.03	Sacks and bags, of a kind used for the packing of goods ...	*Free
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods	30 %
62.05	Other made up textile articles (including dress patterns): A. Surgeons' face masks B. Other	Free 30%

*See Second Schedule of suspended ditties.

Chapter 63
OLD CLOTHING AND OTHER TEXTILE ARTICLES; RAGS

Tariff No.	Tariff Heading	Import Duty
63.01	Clothing, clothing accessories, traveling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings	The rate applicable to the goods when new
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables	30 %

SECTION XII

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

Chapter 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

Notes:

1. This Chapter does NOT cover:
 - (a) Footwear, without applied soles, knitted or crocheted (heading No. 60.03) or of other textile fabric (except felt or bonded fibre fabric) (heading No. 62.05);
 - (b) Old footwear failing within heading No. 63.01;
 - (c) Articles of asbestos (heading No. 68.13);
 - (d) Orthopedic footwear or other orthopedic appliances; or parts thereof (heading No. 90.19); or
 - (e) Toys and skating boots with skates attached (Chapter 97).
2. For the purposes of headings Nos. 64.05 and 64.06, the expression "parts" is to be taken not to include pegs, boot protectors, eyelets, boots, hooks, buckles, ornaments braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods falling within heading No. 98.01.
3. Omitted.
4. Sandals and other footwear imported unassembled or disassembled are to be classified in the appropriate sub-heading of heading 64.01/04.

Tariff No.	Tariff Heading	Import Duty
64.01/04	Footwear: A. Shoes having rubber or rope soles and uppers of cotton fabric B. Not having uppers C. Other, of an inside length measured along the centre of the in-sole: (1) Not exceeding 9 inches (2) Exceeding 9 inches	Per pair Shs. 1/80 or 30 % Per pair Shs. 1/80 or 30% Per pair Shs. 1/80 or 30 % Per pair Shs. 6/- or 30%
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal: A. Uppers of leather, complete or semi-manufactured	Per pair Shs. 4/50 or 30%
64.06	B. Other Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof	30% 30%

Chapter 65

HEADGEAR AND PARTS THEREOF*Notes:*

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	30%
65.02	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor made with brims	30%
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed	30%
65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed	30%
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed	30%
65.06	Other headgear, whether or not lined or trimmed	30%
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chin-straps, for headgear	30%

Chapter 66

UMBRELLAS, SUNSHADES, WALKING-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF*Notes:*

1. This Chapter does NOT cover:
 - (a) Measure walking-sticks or the like (heading No. 90.16);
 - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93);
 - (c) or goods falling within Chapter 97 (for example, toy umbrellas and toy sunshades).
2. Heading No. 66.03 is to be taken not to apply to parts, trimmings or accessories of textile materials, nor to covers, tassels, thongs, umbrella cases or the like, of any material. Such goods imported with, but not fitted to, articles falling within heading No. 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	30%
66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	30%
66.03	Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02	30%

Chapter 67

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

Notes:

1. This Chapter does NOT cover;
 - (a) Straining cloth of human hair (heading No. 59.17);
 - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - (c) Footwear (Chapter 64);
 - (d) Headgear (Chapter 65);
 - (e) Feather dusters (heading No. 96.04), powder-puffs (heading No. 96.05) or hair sieves (heading No. 96.06); or
 - (f) Toys, sports requisites or carnival articles (Chapter 97).

2. Heading No. 67.01 is to be taken not to apply to:
 - (a) Goods (for example, bedding), in which feathers or down constitute only filling or padding;
 - (b) Articles of apparel and accessories thereto in which feathers or down constitute no more than mere trimming or padding;
 - (c) Artificial flowers or foliage or parts thereof or made tip articles of heading No. 67.02: or
 - (d) Fans (heading No. 67.05).

3. Heading No. 67.02 is to be taken not to apply to:
 - (a) Articles of glass (Chapter 70);
 - (b) Artificial flowers, foliage or fruit, of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, gluing or similar methods.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof, (other than goods falling within heading No. 05.07 and worked quills and scapes)	30%
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit	30%
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like	30%
67.04	Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	30%
67.05	Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material	30%

SECTION XIII

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

Chapter 68

ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF
MICA AND OF SIMILAR MATERIALS

Notes:

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

Tariff No.	Tariff Heading	Import Duty
68.01	Road and paving setts, curbs and flagstones, of natural stone (except slate)	15 %
68.02	Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No. 68.01 or within Chapter 69:	
	A. Balls for crushing mills	Free
	B. Sinks and basins	15 %
	C. Building and monumental stone, including blocks, slabs or sheets, which have been bossed, planed, dressed or polished, but not further worked	15%
	D. Other	30%
68.03	Worked slate and articles of slate, including articles of agglomerated slate	30%
68.04	Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but not mounted on frameworks; segments and other finished parts of such stones and wheel, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasive or of pottery	Free

Tariff No.	Tariff Heading	Import Duty
68.05	Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery	Free
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up	Free
68.07	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials, mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13 or in Chapter 69	30%
68.08	Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch):	
	A. Pipes and tubes	Free
	B. Other	30%
68.09	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances	30%
68.10	Articles of plastering material	30%
68.11	Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not:	
	A. Railway sleepers	Free
	B. Baths, sinks, lavatory bowls and similar sanitary ware	15%
	C. Other	30%
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like:	
	A. Pipes and tubes	*Free
	B. Packing washers and joints	Free
	C. Lavatory basins, sinks and similar sanitary ware	15%
	D. Other	30%
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures:	
	A. Pipes and tubes	*Free
	B. Gaskets and asbestos packing	Free
	C. Filter blocks	Free
	D. Fabric in the piece or cut to shape	40%
	E. Other	30%
68.14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials	30%
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium)	Free
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included:	
	A. Industrial or for agricultural use	Free
	B. Other	30%

*See Second Schedule of suspended duties.

Chapter 69
CERAMIC PRODUCTS

Notes:

1. The headings of this Chapter are to be taken to apply only to ceramica products which have been fired after shaping. Headings Nos. 69.04 to 69.14 are to be taken to apply only to such products other than heat-insulating goods and refractory goods.
2. This Chapter does NOT cover:
 - (a) Goods falling within Chapter 71 (for example, imitation jewellery);
 - (b) Cermets falling within heading No. 81.04;
 - (c) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;
 - (d) Artificial teeth (heading No. 90.19);
 - (e) Goods falling within Chapter 91 (for example, clocks and clock cases);
 - (f) Toys, games or sports requisites (Chapter 97);
 - (g) Smoking pipes, buttons or other articles falling within Chapter 98; or
 - (h) Original statuary, collectors' pieces or antiques (Chapter 99).

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
	I-HEAT-INSULATING AND REFRACTORY GOODS	
69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossile meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite)	Free
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01	Free
69.03	Other refractory goods (for example, retorts, crucibles, muffes, nozzle, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01	Free
	11-OTHER CERAMIC PRODUCTS	
69.04	Building bricks (including flooring blocks, supports or filler tiles and the like)	30%
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices, and other constructional goods, including architectural ornaments	30%
69.06	Piping, conduits and guttering (including angles, bends and similar fittings):	
	A. Guttering	30%
	B. Rain water pipes	15%
	C. Other	Free
69.07	Unglazed setts, flags and paving, hearth and wall tiles	30%
69.08	Glazed setts, flags and paving, hearth and wall tiles	30%
69.09	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods:	
	A. Industrial or specialized for laboratory or agricultural use	Free
	B. Other	*Free

*See Second Schedule of suspended duties.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
69.10	Sinks, wash-basins, bidets, water closet pans, urinals, baths and like sanitary fittings	15%
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian)	30 %
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery	30%
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture	30%
69.14	Other articles:	
	A. Door and window fittings	15%
	B. Other	30%

Chapter 70

GLASS AND GLASSWARE*Notes:*

1. This Chapter does NOT cover:
 - (a) Ceramic enamels (heading No. 32.08);
 - (b) Goods falling within Chapter 71 (for example, imitation jewellery);
 - (c) Electrical insulators (heading No. 85.25) or fittings or insulating material falling within heading No. 85.26;
 - (d) Hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other articles falling within Chapter 90;
 - (e) Toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 (excluding glass eyes without mechanism for dolls or for other articles of Chapter 97); or
 - (f) Buttons, fitted vacuum flasks, complete scent or similar sprays or other articles falling within Chapter 98.
2. The reference in heading No. 70.07 to "cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished" is to be taken to apply to articles made from such glass, provided they are not framed or fitted with other materials.
3. For the purposes of this Schedule, the expression "glass" is to be taken to extend to fused quartz and fused silica.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
70.01	Waste glass (cullet); glass in the mass (excluding optical glass)	30%
70.02	Glass of the variety known as "enamel" glass, in the mass, rods and tubes	30%
70.03	Glass in balls, rods and tubes, unworked (not being optical glass):	
	A. Solid glass balls	Free
	B. Other	30%
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles	30%
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles	30%
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked	30%
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like	30%
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	30%
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	30%
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass	*Free
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like	30%
70.12	Glass inners for vacuum flasks or for other vacuum vessels, and blanks therefor	30%
70.13	Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration or for similar uses	30%
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass	30%
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like	30 %
70.16	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multicellular glass in blocks, slabs, plates, panels and similar forms	30%

*See Second Schedule of suspended duties.

Tariff No.	Tariff Heading	Import Duty
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules: A. Laboratory glassware B. Ampoules for pharmaceutical products C. Other	Free Free 30%
70.18	Optical glass and elements of optical glass other than optically worked elements; blanks for corrective spectacle lenses	Free
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini): A. Imitation pearls, imitation precious and semi-precious stones; beads B. Other	37½ % 30%
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom: A. Curtain or furnishing fabric B. Other	Per sq yd. Shs. 1/50 or 40 % Free
70.21	Other articles of glass: A. Floats for fishing nets B. Articles of a kind used in industry or agriculture C. Other	Free Free 30%

SECTION XIV

Pearls, Precious and Semi-Precious Stones, Precious Metals, Rolled Precious Metals, and Articles thereof; Imitation Jewellery; Coin**PEARLS, PRECIOUS AND SEMI-PRECIOUS STORES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY**

Notes:

1. Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) Of pearls or of precious or semi-precious stones (natural, synthetic or reconstructed); or
 - (b) Of precious metal or of rolled precious metal, are to be classified within this Chapter and not within any other Chapter.
2. (a) Headings Nos. 71.12, 71.13 and 71.14 do not cover articles in which precious metal or rolled precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles;
 - (b) Heading No. 71.15 does not cover articles containing precious metal or rolled precious metal (other than as minor constituents).
3. This Chapter does NOT cover:
 - (a) Amalgams of precious metal, and colloidal precious metal (Chapter 28);
 - (b) Sterile surgical suture materials, dental fillings and other goods falling in Chapter 30;

- (c) Goods falling in Chapter 32 (for example, lustres);
 - (d) Handbags and other articles falling within heading No. 42.02 or 42.03;
 - (e) Goods of heading No. 43.03/04;
 - (f) Goods falling within Section XI (textiles and textile articles);
 - (g) Footwear (Chapter 64) and headgear (Chapter 65);
 - (h) Umbrellas, walking-sticks and other articles falling within Chapter 66;
 - (i) Fans and hand screens of heading No. 67.05);
 - (k) Coin (Chapter 72 or 99);
 - (l) Abrasive goods falling within headings Nos. 68.04, 68.05, 68.06 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); goods of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; machinery, mechanical appliances and electrical goods, and parts thereof, falling within Section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed);
 - (m) Goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks, and watches, or musical instruments);
 - (n) Arms or parts thereof (Chapter 93);
 - (o) Articles covered by Note 2 to Chapter 97;
 - (p) Articles falling within headings of Chapter 98 other than headings Nos. 98.01 and 98.12; or
 - (q) Original sculptures and statuary (heading No. 99.03), collectors' pieces (heading No. 99.05) and antiques of an age exceeding one hundred years (heading No. 99.06), other than pearls or precious or semi-precious stones.
4. (a) The expression "pearls" is to be taken to include cultured pearls;
- (b) The expression "precious metal" means silver, gold, platinum and other metals of the platinum group;
- (c) The expression "other metals of the platinum group" means iridium, osmium, palladium, rhodium and ruthenium.
5. For the purposes of this Chapter, any alloy (including a sintered mixture) containing precious metal is to be treated as an alloy of precious metal if, and only if, any one precious metal constitutes as much as two per cent, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
- (a) An alloy containing two per cent or more, by weight, of platinum is to be treated only as an alloy of platinum;
 - (b) An alloy containing two per cent or more, by weight, of gold but no platinum, or less than two per cent by weight, of platinum, is to be treated only as an alloy of gold;
 - (c) Other alloys containing two per cent or more, by weight, of silver are to be treated as alloys of silver. For the purposes of this Note, metals of the platinum group are to be regarded as one metal and are to be treated as though they were platinum.
6. Except where the context otherwise requires, any reference in these Notes or elsewhere in this Schedule to precious metal or to any particular precious metal is to be taken to include a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to rolled precious metal or to base metal or non-metals coated or plated with precious metal.
7. The expression "rolled precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. The expression is also to be taken to cover base metal inlaid with precious metal.
8. For the purposes of heading No. 71.12, the expression, "articles of jewellery" means:
- (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

- (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).
9. For the purposes of heading No. 71.13, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
10. For the purposes of heading No. 71.16, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons, studs, cuff-links or other articles of heading No. 98.01 or dress combs, hair-slides or the like of heading No. 98.12), not incorporating pearls, precious or semiprecious- stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed:
- (a) Wholly or partly of base metal, whether or not plated with precious metal; or
- (b) Of at least two materials (for example, wood and glass, bone and amber, mother-of-pearl and artificial plastic material), no account taken of materials (for example, necklace strings) used only for assembly.
11. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff No.	Tariff Heading	Import Duty
	I-PEARLS AND SEMI-PRECIOUS STONES	
71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)	37½%
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	37½%
71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	37½%
71.04	Dust and powder of natural or synthetic precious or semi-precious stones	30%
	11-PRECIOUS METALS AND ROLLED PRECIOUS METALS UNWROUGHT, UNWROUGHT OR SEMI-MANUFACTURED	
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured	Free
71.06	Rolled silver, unworked or semi-manufactured	Free
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured	Free
71.08	Rolled gold on base metal or silver, unwrought or semi-manufactured	Free
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured	Free
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unwrought or semi-manufactured	Free
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls, and other waste and scrap, of precious metal	30%

Tariff No. ~	Tariff Heading	Import Duty
	~ 111-JEWELLERY GOLDSMITHS' & SILVER-SMITHS' WARES AND OTHER ARTICLES	
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal ...	371%
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12 ...	30 %
71.14	Other articles of precious metal or rolled precious metals A. Articles for technical or laboratory use ... B. Other ...	Free 30 %
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed): A. Articles of jewellery ... B. Other ...	37½% 30%
71.16	Imitation jewellery ...	37½%

Chapter 72

COIN

Notes:

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

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

SECTION XV

Base Metals and Articles of Base Metal

Notes:

1. This Section does NOT cover:
 - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder falling within heading No. 32.08, 32.09, 32.10 or 32.13;
 - (b) Ferro-cerium or other pyrophoric alloys (heading No. 36.07);
 - (c) Headgear or parts thereof falling within heading No. 65.06 or 65.07;
 - (d) Frames or parts of umbrellas, sunshades, walking-sticks or of other articles, falling within heading No. 66.03;
 - (e) Goods falling within Chapter 71 (for example, precious metal alloys, rolled precious metal and imitation jewellery);
 - (f) Articles falling within Section XVI (machinery, mechanical appliances and electrical goods);
 - (g) Assembled railway or tramway track (heading No. 86.10) or other articles falling within Section XVII (vehicles, ships and boats, aircraft);
 - (h) Instruments or apparatus of base metal of a kind falling within Section XVIII, including clock and watch springs;
 - (ij) Lead shot prepared for ammunition (heading No. 93.07) or other articles falling within Section XIX (arms and ammunition);
 - (k) Articles falling within Chapter 94 (furniture and mattress supports);
 - (l) Hand sieves (heading No. 96.06);
 - (m) Articles falling within Chapter 97 (toys, games and sports requisites); or
 - (n) Buttons, pens, pencil-holders, pen nibs, or other articles falling within Chapter 98.

2. Throughout this Schedule, the expression "parts of general use" means:
- Goods described in headings Nos. 73.20, 73.25, 73.29, 73.31 and 73.32 and similar goods of other base metals;
 - Springs and leaves for springs, of base metal, other than clock and watch springs (heading No. 91.11); and
 - Goods described in headings Nos. 83.01, 83.02, 83.07, 83.09, 83.12 and 83.14.
- In Chapters 73 to 82 (but not in headings Nos. 73.29 or 74.13) references to parts of goods do not include references to parts of general use as defined above. Subject to the preceding paragraph and to the Note to Chapter 83, the headings in Chapters 73 to 81 are to be taken not to apply to any goods falling within Chapter 82 or 83.
3. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 73 and 74):
- An alloy of base metals containing more than ten per cent, by weight, of nickel is to be classified as an alloy of nickel, except in the case of an alloy in which iron predominates by weight over each of the other metals.
 - Any other alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.
 - An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - In this Section the term "alloy" is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting.
4. Unless the context otherwise requires, any reference in this Schedule to a base metal is to be taken to include a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.
5. Classification of composite articles:
- Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight. For this purpose:
- Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal, and
 - An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified.
6. For the purposes of this Section, the expression "waste and scrap" means waste and scrap metal fit only for the recovery of metal or for use in the manufacture of chemicals.

Chapter 73

IRON AND STEEL AND ARTICLES THEREOF

Notes:

- In this Chapter the following expressions have the meanings hereby assigned to them:
 - Pig iron and cast iron (heading No. 73.01);
A ferrous product containing, by weight, 1.9 per cent or more of carbon, and which may contain one or more of the following elements within the weight limits specified:
less than fifteen per cent phosphorus;
not more than eight per cent silicon;
not more than six per cent manganese;
not more than thirty per cent chromium;
not more than forty per cent tungsten, and
an aggregate of not more than ten per cent of other alloy elements (for example, nickel, copper, aluminium, titanium, vanadium, molybdenum).

However, the ferrous alloys known as "non-distorting tool steels", containing, by weight, 1-9 per cent or more of carbon and having the characteristics of steel, are to be classified as steels, under their appropriate headings.

- (b) **Spiegeleisen** (heading No. 73.01):
A ferrous product containing, by weight, more than six per cent but not more than thirty per cent of manganese and otherwise conforming to the specification at (a) above.
- (c) **Ferro-alloys** (heading No. 73.02):
Alloys of iron which are not usefully malleable, and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together:
more than eight per cent of silicon, or
more than thirty per cent of manganese, or
more than thirty per cent of chromium, or
more than forty per cent of tungsten, or
a total of more than ten per cent of other alloy elements (aluminum, titanium, vanadium, molybdenum, niobium, or other elements except copper),
and which do not contain, by weight, more than ninety per cent (ninety-two per cent in the case of ferroalloys containing manganese but no silicon or ninety-six per cent in the case of ferro-alloys containing silicon) of non-ferrous alloy elements.
- (d) **Alloy steel** (heading No. 73.15):
Steel containing, by weight, one or more elements in the following proportions:
more than two per cent of manganese and silicon, taken together, or
2.00 per cent or more of manganese, or
2.00 per cent or more of silicon, or
0.50 per cent or more of nickel, or
0.50 per cent or more of chromium, or
0.10 per cent or more of molybdenum, or
0.10 per cent or more of vanadium, or
0.30 per cent or more of tungsten, or
0.30 per cent or more of cobalt, or
0.30 per cent or more of aluminium, or
0.40 per cent or more of copper, or
0.10 per cent or more of lead, or
0.12 per cent or more of phosphorus, or
0.10 per cent or more of sulphur, or
0.20 per cent or more of phosphorus and sulphur, taken together, or
0.10 per cent or more of other elements, taken separately.
- (e) **High carbon steel** (heading No. 73.15):
Steel containing, by weight, not less than 0.60 per cent of carbon and having a content, by weight, less than 0.04 per cent of phosphorus and sulphur taken separately and less than 0.07 per cent of these elements taken together.
- (f) **Puddled bars and pilings** (heading No. 73.06):
Products for rolling, forging or re-melting obtained either:
(i) By shingling balls Of puddled iron to remove the slag arising during puddling, or
(ii) By roughly welding together by means of hot-rolling, packets of scrap iron or steel or puddled iron.

- (g) **Ingots** (heading No. 73.06):
Products for rolling or forging obtained by casting into moulds,
- (h) **Blooms and billets** (heading No. 73.07):
Semi-finished products of rectangular section, of a cross-sectional area exceeding 1,225 square millimetres (1.9 sq. inches) and of such dimensions that the thickness exceeds one quarter of the width.
- (ij) **Slabs and sheet bars** (including tinplate bars) (heading No. 73.07):
Semi-finished products of rectangular section, of a thickness not less than 6 mm (0.23 inches) of a width not less than 150 mm. (5.91 inches) and of such dimensions that the thickness does not exceed one quarter of the width.
- (k) **Coils for re-rolling** (heading No. 73.08):
Coiled semi-finished hot-rolled products, of rectangular section, not less than 1.5 mm. (0.059 inches) thick, of a width exceeding 500 mm. (19.68 inches) and of a weight of not less than 500 kg. (1,162.31 lb.) per piece.
- (l) **Universal plates** (heading No. 73.09):
Products of rectangular section, hot-rolled lengthwise in a closed box or universal mill of a thickness exceeding 5 mm. (0.2 inches) but not exceeding 106 mm. (3.44 inches), and of a width exceeding 150 mm. (5.91 inches) but not exceeding 2,000 mm. (65.62 inches).
- (m) **Hoop and strip** (heading No. 73.12):
Rolled products with sheared or unshared edges, of rectangular section, of a thickness not exceeding 6 mm. (0.23 inches) of a width not exceeding 500 mm. (19.68 inches) and of such dimensions that the thickness does not exceed one-tenth of the width, in straight strips, coils or flattened coils.
- (n) **Sheets and plates** (heading No. 73.13):
Rolled products (other than coils for re-rolling as defined in paragraph (k) above) of any thickness and, if in rectangles, of a width exceeding 500 mm. (19.68 inches).
Heading No. 73.13 is to be taken to apply, *inter alia*, to sheets or plates which have been cut to non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.
- (o) **Wire** (heading No. 73.14):
Cold-drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 13 mm. (0.51 inches). In the case of headings Nos. 73.26 and 73.27, however, the term "wire" is deemed to include rolled products of the same dimensions.
- (p) **Bars and rods (including wire rod)** (heading No. 73.10):
Products of solid section which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m), (n) and (o) above, and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangles; rectangles hexagons, octagons or quadrilaterals with only two sides parallel and the other sides equal.
The expression also includes concrete reinforcing bars which, apart from minor indentations, flanges, grooves or other deformations produced during the rolling process, correspond to the above definition.
- (q) **Hollow mining drill steel** (heading No. 73.10)
Steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds 15 mm. (6.59 inches), but does not exceed 50 mm. (1.97 inches), and of which the greatest internal dimension does not exceed one third of the greatest external dimension. Other steel hollow bars are to be treated as falling within heading No. 73.18.

(r) **Angles, shapes and sections** (heading No. 7311):

Products, other than those falling within heading No. 73.16, which do not conform to the entirety of any of the definitions (h), (k), (l), (m), (n) and (o), above, and which do, not have cross-sections in the form of circles, segments of circles, ovals, isosceles triangles, rectangles hexagons, octagons or and which are hot hollow.

2. Headings Nos. 73.06 to 73.14 are to be taken not to apply to goods of alloy or high carbon steel (heading No. 73.15).
3. Iron and steel products of the kind described in any of the headings Nos. 73.66 73.15 inclusive, clad with another ferrous metal, are to be classified as products of the ferrous metal predominating by weight.
4. Iron obtained by electrolytic deposition is classified according to its form and dimensions with the corresponding products obtained by other processes.
5. The expression "high-pressure hydro-electric conduits of steel" (heading No. 73.19) means riveted, welded or seamless circular steel tubes or pipes and bends therefor, of an internal diameter exceeding 400 mm. (15.75 inches) and of a wall thickness exceeding 10.5 mm. (0.41 inches).

Tariff No.	Tariff Heading	Import Duty
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms	Free
73.02	Ferro-alloys	Free
73.03	Waste and scrap metal of iron or steel	Free
73.04	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel	Free
73.05	iron or steel powders; sponge iron or steel	Free
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel	Free
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel	Free
73.08	Ron or steel coils for re-rolling	Free
73.09	Universal plates of iron or steel	Free
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel: A. Bars and rods (including wire rod): (1) Of a diameter of ¼ inch to 1½ inches: (a) Where the value per ton is Shs. 700/- or more (6) Where the value per ton is less than Shs. 700/- (2) Of square cross section of thickness ¼ inch to 1 5/8 inches (3) Other B. Other	Per ton Shs. 175/- Per ton Shs. 175/- plus that amount by which the value per ton is less than Shs. 700/- 25% Free Free
73.11	Angles; shapes and sections, of iron steel, hot-rolled; forged, extruded, cold-formed or cold-finished-, sheet piling of iron or steel, whether or not drilled; punched; or made from assembled elements:	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
73.12	A. Angles of a side width from 1 inch by 1 inch to 2¼ inches by 2¼ inches B. Other Hoop and strip, of iron or steel, hot-rolled or cold-rolled: A. Of a thickness of .014 inches or less B. Of a thickness exceeding .014 inches: (1) Of a width not exceeding 2 inches (2) Other	25% Free Per sq. ft. Cents 3 or 15 % *Free Free
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled: A. Corrugated: (1) Of a thickness of .014 inches or less (2) Of a thickness exceeding .014 inches B. Flat, galvanized: (1) Of a thickness of .014 inches or less (2) Of a thickness exceeding .014 inches C. Flat, uncoated: (1) Of a thickness of .014 inches or less (2) Of a thickness exceeding .014 inches D. Enamelled, Printed, lithographed, embossed or lacquered E. Other	Per ft. Cents 10 or 30% Per sq. ft. Cents 10 Per sq. ft. Cents 8 or 30% Per sq. ft. Cents 8 Per sq. ft. Cents 3 or 15% Free
73.14	Iron or steel wire, whether or not coated but not Insulated	Free
73.15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14	The rates applicable to the products classified in headings Nos. 73.06 to 73.14
73.16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties material specialized for joining or fixing rails and other	Free
73.17	Tubes and pipes, of cast iron: A. Rain water pipes B. Other	15% Free
73.18	Tubes and pipes and blanks therefor of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits	Free
73.19	High-pressure hydro-electric conduits of steel, whether or not reinforced	Free
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel: A. Plain and inspection bends of sizes 2 inches to 4 inches; T-joints of sizes 2 inches to 4 inches; sockets with or without ear-hole of sizes 2 inches to 4 inches; P-traps of size 4 inches; gully traps of size 1½ inches B. Other	15% Free

*See Second Schedule of suspended duties.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
73.21	Structures, complete or incomplete whether or not assembled, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, lockgates, towers, lattice-masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates; strip, rods angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:	
	A. Fabricated girders and fabricated steelwork ...	Free
	B. Other ...	30 %
73.22	Reservoirs, tanks, vats and similar containers, for any material, of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:	
	A. of stainless steel of a thickness not exceeding 0.25 inches and designed for an operating pressure of less than 100 lb. per square inch ...	15%
	B. Other ...	Free
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods ...	Free
73.24	Compressed gas cylinders and similar pressure containers, of iron or steel ...	Free
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like of iron or steel wire, but excluding insulated electric cables ...	Free
73.26	Barbed Iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of Iron or steel ...	Free
73.27	Gauze, cloth, grin, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire:	
	A. Wire grill ...	30%
	B. Other ...	Free
73.28	Expanded metal, of iron or steel ...	15%
73.29	Chain and parts thereof, of iron or steel:	
	A. Industrial ...	Free
	B. Bicycle chains ...	Each Sh. 1/50 or 30%
	C Other ...	30%
73.30	Anchors and grapnels and parts thereof, of iron or steel ...	Free
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing Pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper ...	30%
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings) of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel:	
	A. Black steel bolts, nuts and washers ...	30%
	B. Wood screws ...	30%
	C. Other ...	Free
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stiletos, of iron or steel, including blanks ...	30%
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel ...	30%
73.35	Springs and leaves for springs, of iron steel ...	30%

Tariff No.	Tariff Heading	Import Duty
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operate and parts thereof, of iron or steel: A. Portable oil burning pressure stoves: (1) Complete (2) Parts thereof B. Other	Each Shs. 10/- or 30% 30% 30%
73.37	Boilers (excluding steam-generating boilers of heading No., 84.01) and radiators, for central heating, not electrically heated, and parts thereof of iron or steel, air heaters and hot air distributors (including those which can also distribute cool or condition hair), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel ...	30%
73.38	Articles of a kind commonly used for domestic purpose builders, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel A. Enamel hollow-Ware: (1) Cups mugs, plates, trays and saucers: (a) Of a diameter not exceeding 7 cms ... (b) Of a diameter exceeding 7 cms but not exceeding 10 cms (c) Of a diameter exceeding 10 cms ... (2) Basins bowls and dishes: (a) Of a diameter not exceeding 16 cms ... (b) Of a diameter exceeding 16 cms but not exceeding 22 cms (c) Of a diameter exceeding 22 cms ... (3) Stewpans, saucepans and casseroles (4) Other B. Lavatory basins, sinks, water closets, urinals, baths and similar builders' sanitary and lavatory appliances C. Sanitary buckets, sanitary pails, dustbins and similar appliances for the collection and disposal of refuse D. Other	Each Cents 30 or 37½% Each Cents 60 or 37½% Each Cents 85 or 37½% Each Cents 55 or 37½% Each Cents 85 or 37½% Each Shs. 1/20 or 37½% Each Shs. 1150 or 37½% 37½% 15 % Free 30%
73.39	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel	30%
73.40	Other articles of iron or steel: A. Inspection traps, gratings, drain covers and similar casting for sewage, water systems and the like B. Manhole covers of weights' lb. to 448 lb'. C. Guttering and gutter spouts' D. Balls for use in grinding And crushing mills ...	Free 15% 30% Free

Tariff No.	Tariff Heading	Import Duty
73.40 (contd.)	E. Metallurgical pots and crucibles not fitted with mechanical or thermal equipment; supports or chaplets for foundry moulding cores	Free
	F. Iron and steel fittings for electric wiring such as stays, clips, brackets and the like; suspension or connecting devices for insulator chains	Free
	G. Fencing posts, strainers; winders, turnbuckles and similar fittings or fasteners	Free
	H. Forged hooks of a kind used with cranes, hoists and winches	Free
	IJ. Road studs	Free
	K. Hangers, stays and similar supports for fixing piping and tubing	Free
	L Traps and snares for the destruction of pests ...	Free
	M. Tanks vats and similar vessels:	
	(1) Of a capacity of 30 gallons or more and designed for an operating pressure of less than 100 lbs. per sq. inch, of stainless steel:	
	(a) Of a thickness not exceeding 0.25 inches	15%
	(b) Of a thickness exceeding 0.25 inches ...	Free
	(2) Other	Free
	N. Other	30%

Chapter 74

COPPER AND ARTICLES THEREOF*Notes:*

1. For the purposes of heading No. 74.0., the expression "master alloys" means alloys (except copper phosphide (phosphor copper) containing more than eight per cent by weight of phosphorus) of copper with other materials in any proportion, not usefully malleable and commonly used as raw material in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals.
(Copper phosphide (phosphor copper) containing more than eight per cent by weight of phosphorus falls within Chapter 28 and not within this Chapter).
2. In this Chapter the following expressions have the meanings hereby assigned to them:
 - (a) **Wire (heading No. 74.03):**
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm. (0.23 inches):
 - (b) **Wrought bars, rods, angles, shapes and sections (heading No. 74.03):**
Rolled extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm. (0.23 inches) and which, if they are flat, have a thickness exceeding one-tenth of the width. ~ Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).
 - (c) **Wrought plates, sheets and strip (heading No. 74.04):**
(Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm. (0.23 inches) and of which the thickness exceeds 0.15 mm. (0.0059 inches), but does not exceed one-tenth of the width.
Heading No. 74.04 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

3. Heading No. 74.07 is to be taken to apply, *inter alia*, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 74.08 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

Tariff No.	Tariff Heading	Import Duty
74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap	Free
74.02	Master alloys	Free
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire:	
	A. Copper wire	*Free
	B. Other	Free
74.04	Wrought plates, sheets and strip, of copper:	
	A. Enamelled, printed, lithographed, embossed or lacquered	30%
	B. Other	Free
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 nun	30%
74.06	Copper powders and flakes	Free
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper	Free
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper	Free
74.09	Reservoirs, tanks, vats and similar containers, for any material, of copper, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Free
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	Free
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire	Free
74.12	Expanded metal, of copper	15%
74.13	Chain and parts thereof, of copper	30%
74.14	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper	30%
74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of coppers:	
	A. Wood screws	30%
	B. Other	Free
74.16	Springs, of copper	30%
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper:	
	A. Portable oil burning pressure stoves:	
	(1) Complete	Each. Shs. 10/- or 30%
	(2) Parts thereof	30%
	B. Other	30%
74.18	Other articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of copper	30%
74.19	Other articles of copper:	
	A. Tanks, vats or similar vessels	Free
	B. Other	30%

*See Second Schedule of suspended duties.

Chapter 75

NICKEL AND ARTICLES THEREOF

Notes:

1. In this Chapter the following expressions have the meaning hereby assigned to them:
 - (a) **Wire** (heading No. 75.02):
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm. (0.23 inches);
 - (b) **Wrought bars, rods, angles, shapes and sections** (heading No. 75.02):
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm. (0.23 inches), and which, if they are flat, have a thickness exceeding one-tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).
 - (c) **Wrought plates, sheets and strip** (heading No. 75.03):
Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm. (0.23 inches), and of which the thickness does not exceed one-tenth of the width.
Heading No. 75.03 is to be taken to apply, *inter alia*, to such products whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.
2. Heading No. 75.04 is to be taken to apply, *inter alia*, to tubes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff No.	Tariff Heading	Import Duty
75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap	Free
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire	Free
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes	Free
75.04	Tubes and pipes and blanks therefor, of nickel, hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges) of nickel	Free
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	Free
75.06	Other articles of nickel:	
	A. Of a kind used for domestic purposes	30%
	B. Other	Free

Chapter 76

ALUMINIUM AND ARTICLES THEREOF

Notes:

1. In this Chapter the following expressions have the meanings hereby assigned to them:
 - (a) **Wire** (heading No. 76.02):
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm. (0.23 inches);
 - (b) **Wrought bars, rods, shapes and sections** (heading No. 76.02):
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm. (0.23 inches), and which, if they are flat, have a thickness exceeding one-tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling);

(c) **Wrought plates, sheets and strip** (heading No. 76.03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm. (0.23 inches), and of which the thickness exceeds 0.20 mm. (0.008 inches), but does not exceed one-tenth of the width.

Heading No. 76.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 76.06 is to be taken to apply, *inter alia*, to tubes, pipes, and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 76.07 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

Tariff No.	Tariff Heading	Import Duty
76.01	Unwrought aluminium; aluminium waste and scrap ...	Free
76.02	Wrought bars, rods, angles shapes and sections, of aluminium; aluminium wire' ...	Free
76.03	Wrought plates, sheets and strip, of aluminium:	
	A. Corrugated:	
	(1) Of a thickness of .014 inches or less ...	Per sq. ft. Cents 15 or 30 %
	Q) Of a thickness exceeding .014 inches ...	30%
	B. Flat, including circles and coils, of a thickness less than .275 inches ...	33 1/3%
	C. Enamelled, printed, lithographed embossed or lacquered ...	33 1/3%
	D. Other ...	Free
76.04	Aluminum foil (whether or not embossed, cut to shape, Perforated, coated, printed, or backed with paper or Other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20mm. ...	*Free
76.05	Aluminum powders and flakes ...	Free
76.06	Tubes' and pipes and blanks therefor, of aluminium; hollow bars of aluminium ...	Free
76.07	Tube and pipe fittings (for example, joints, elbows, socks and flanges), of aluminium ...	Free
76.08	Structures, Complete or incomplete whether or not assembled, and parts of structures (for example, hangers, and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium:	
	A. Fabricated girders and fabricated constructional metalwork ...	Free
	13. Other ...	36%
76.09	Reservoirs, tanks, vats and similar containers, for any material, of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:	
	A. Of a thickness not exceeding 0.75 inches and designed for an operating Pressure of less than 100 lbs. per square inch ...	15%
	B Other ...	Free
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods ...	Free

*See Second Schedule of suspended duties.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
76.11	Compressed gas cylinders and similar pressure containers, of aluminium	Free
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	Free
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	Free
76.14	Expanded metal, of aluminium	15%
76.15	Articles of a kind commonly used for domestic purposes, builders, sanitary ware for indoor use, and rafts of such, articles and ware, aluminum:	
	A. Hollow-ware	33 1/3%
	B. Sanitary ware	15%
	C. Other	30%
76.16	Other articles of aluminium:	
	A. Nuts bolts, washers, "rivets, cotter pins, split pins and screws (other than wood screws)	Free
	B. Tanks vats similar vessels,	
	(1) Of a capacity of 30 gallons or more and designed for an operating pressure of less than 100 lb. per sq. inch:	
	a) Of a thickness not exceeding 0.25 inches	15%
	b) Of thickness not exceeding 0.25 inches	Free
	(2) Other	Free
	C. Other... ..	30%

Chapter 77

MAGNESIUM AND BERYLLIUM AND ARTICLES THEREOF

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
77.01	Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap	Free
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium	Free
77.03	Other articles of magnesium	Free
77.04	Beryllium, unwrought or wrought, and articles of beryllium	Free

Chapter 78

LEAD AND ARTICLES THEREOF

Notes:

1. In this Chapter the following expressions have the meaning hereby assigned to them:

(a) **Wire** (heading No. 78.02):

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm. (0.23 inches);

(b) **Wrought bars, rods, angles, shapes and section** (heading No. 78.92):

Rolled, extruded, drawn or forged products of solid section of which the maximum cross-sectional dimension exceeds 6 mm. (0.23 inches), and which, if they are flat, have a thickness exceeding one-tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling);

(c) **Wrought plates, sheets and strip** (heading No. 78.03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm. (0.23 inches), of which the thickness does not exceed one-tenth of the width, and which are of a weight exceeding 1,700 grammes per square metre.

Heading No. 78.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 78.05 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted cone-shape or finned.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap	Free
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire	Free
78.03	Wrought plates, sheets and strip, of lead	Free
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1,700 grammes per square metre; lead powders and flakes	Free
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead	Free
78.06	Other articles of lead:	
	A. Containers and tubes	Free
	B. Lead fibres or strands for packing or lagging	Free
	C. Other	30%

Chapter 79
ZINC AND ARTICLES THEREOF

Notes:

1. In this Chapter the following expressions have the meanings hereby assigned to them:
- (a) **Wire** (heading No. 79.02):
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm. (0.23 inches);
- (b) **Wrought bars, rods, angles, shapes and sections** (heading No. 79.02):
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm. (0.23 inches), and which, if they are flat, have a thickness exceeding one-tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling);
- (c) **Wrought plates, sheets and strip** (heading No. 79.03):
Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm. (0.23 inches), and of which the thickness does not exceed one-tenth of the width.
Heading No. 79.03 is to be taken to apply, *inter alia*, to such products whether or not cut to shape, perforated, corrugated, ribbed, channelled polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.
2. Heading No. 79.04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff No.	Tariff Heading	Import Duty
79.01	Unwrought zinc; zinc waste and scrap ...	Free
79.02	Wrought bars, rods, angles, shapes and sections of zinc; zinc wire ...	Free
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes ...	Free
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc:	
	A. Rain water pipes ...	15%
	B. Other ...	Free
79.05	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc ...	30%
79.06	Other articles of zinc:	
	A. Of a kind used for domestic purposes ...	30%
	B. Other ...	Free

Chapter 80
TIN AND ARTICLES THEREOF

Notes:

1. In this Chapter the following expressions have the meanings hereby assigned to them:
- (a) **Wire** (heading No. 80.02):
Rolled, extruded or drawn products of solid section of any cross shape, of which no cross-sectional dimension exceeds 6 mm (0.23 inches);
- (b) **Wrought bars, rods, angles, shapes and sections** (heading No. 80.02):
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm. (0.23 inches), and which, if they are flat, have a thickness exceeding one-tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling);

- (c) **Wrought plates, sheets, and strip** (heading No. 80.93):
Flat-surfaced, wrought products (coiled or not), of which the thickness cross-sectional dimension exceeds mm. 23 inches), of which the thickness does not exceed one-tenth of the width, and which are of a weight exceeding one kilogram per square metre.

Heading No. 80.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided, that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No; 86.65 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff No.	Tariff Heading	Import Duty
80.01	Unwrought tin; tin waste and scrap	Free
80.02	Wrought bars, rods, angles, shapes and sections; of tin; tin wire	Free
80.03	Wrought plate; sheets and strip; of tin	Free
80.04	tin foil (whether or not embossed; cut to shape; perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding one kilogram per square metre; tin powder and flakes	Free
80.05	Tubes and pipes and blanks therefor; of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges); of tin	Free
80.06	Other articles of tin: A. Of a kind used for domestic purposes B. Other	30% Free

Chapter 81

OTHER BASE METALS EMPLOYED IN METALLURGY AND ARTICLES THEREOF

Note:

Heading No. 81.04 is to be taken to apply only to the following base metals: bismuth, cadmium, cobalt, chromium, gallium, germanium, hafnium, indium, manganese, niobium (columbium), rhenium, antimony, titanium, thorium, thallium, uranium depleted in U235, vanadium, zirconium. The heading also covers cobalt, mattes, cobalt speiss and other Intermediate products of cobalt metallurgy, and cermets.

Tariff No	Tariff Heading	Import Duty
81.01	Tungsten (wolfram); unwrought or wrought; and articles thereof	Free
81.02	Molybdenum, unwrought or wrought, and articles thereof	Free
81.03	Tantalum, unwrought or wrought, and articles thereof	Free
81.04	Other base metals, unwrought or wrought; and articles thereof; cermets, unwrought or wrought and articles thereof	Free

Chapter 82

TOOLS; IMPLEMENTS, CUTLERY, SPOONS, AND FORKS, OF BASE METAL; PARTS THEREOF*Notes:*

1. Apart from blow lamps, portable forges, grinding wheels mounted on frameworks, manicure and chiropody sets, and goods classified in headings Nos. 82.07 and 82.15, the present Chapter covers only articles with a blade, working edge, working surface or other working part of:
 - (a) Base metal;
 - (b) Metallic carbides;
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; or
 - (d) Abrasive materials on a support of base metal provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
2. Parts of base metal of the articles falling in the headings of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No. 84.48). However parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter
 Recognizable blanks of the articles falling in the headings of this Chapter and blanks of the parts of articles classified in this Chapter by virtue of the first part of this Note are to be classified with the articles or parts of which they are blanks
 Cutting plates for electric hair clippers are to be classified in heading No. 82.11 and blades and heads for electric shavers are to be classified in heading No. 82.11.
3. Sets (other than manicure or chiropody sets (heading No. 82.13)) comprising an assortment of tools, spoons, forks or other articles of a kind falling within the different headings of this Chapter, fitted in cabinets, boxes, cases or the like, are to be classified as that one of the constituent articles which is chargeable with the highest rate of duty.
4. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
82.01	Hand tools, the following: spades, shovels, picks, hoes, forks and fakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, wedges and other tools of a kind used in agriculture horticulture or forestry	Free
82.02	Saws (non-mechanical) and blades, for hand or machine saws (including toothless saw blades) - A. Butchers' saws B Other	30% Free
82.03	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps: A. Tweezers B. Perforating punches C. Sealing pliers and seal closers D. Other	30% 30% 30% Free
82.04	Hand tools, including mounted glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels mounted on frameworks (hand or pedal operated):	

Tariff No.	Tariff Heading	Import Duty
82.05	A. Flat irons, bottle openers, cork screws, egg whisks, pokers, tongs and similar tools mainly used for domestic purposes B. Other Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits	30% Free
82.06	Knives and cutting blades, for machines or for mechanical appliances: A. Blades and cutters of a kind used domestically or by butchers, bakers or other retail trader B. Other	Free 30% Free
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, Carbides of tungsten, molybdenum or vanadium)	Free
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg. and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	30%
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06: A. Knives of a kind used in industry of agriculture B. Other	Free 30% 30%
82.10	Knife blades	30%
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips): A. Razor blades, including disposable razors B. Other	Each Cents -/4 or 37½% 30%
82.12	Scissors (including tailors' shears), and blades therefor	30%
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files)	30%
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware	30%
82.15	Handles of base metal for articles falling' - within heading No. 82.09, 82.13 or 82.14	30%

Chapter 83

MISCELLANEOUS ARTICLES OF BASE METAL

Note:

In this Chapter a reference to parts of articles is in no case to be taken as applying to cables, chains nails, bolts nuts screws springs or other articles of a kind described in heading No. 73.25, 73.24 7331, 73.32 or 73.35, nor to similar articles of other base metals (Chapters 72 to h inclusive).

Tariff No.	Tariff Heading	Import Duty
83.01	Locks and padlocks (key combination or electrically Operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks and the like, and parts of such frames, of base metal; keys for any of the foregoing articles, finished or not, of base metal: A. Padlocks and keys therefor B. Other	30% 15%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hatpegs, brackets and the like:	
	A Hinges	Free
	B. Door & window fittings	15%
	C. Other	30%
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room and cash and deed boxes and the like of base metal	30%
83.04	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03	30%
83.05	Fittings for looseleaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags and similar stationery goods, of base metal	30%
83.06	Statuettes and other ornaments of a kind used indoors, of base metal	30%
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85, except heading No. 85.22):	
	A. Street lamps	Free
	B. Locomotive and railway rolling-stock lanterns ...	Free
	C. Hurricane lamps of a type which burn oil by means of a wick:	
	(1) of a height not exceeding 12 inches excluding the carrying handle	Each Sh. 1/- or 30%
	(2) of a height exceeding 12 inches excluding the carrying handle	Each Shs. 2/- or 30%
	D. Other,	30%
83.08	Flexible tubing and piping, of base metal	Free
83.09	Clasps, frames with clasps for handbags and the like, buckles, buckleclasps, books, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal	30%
83.10	Beads and spangles, of base metal	37½%
83.11	Bells and gongs, non-electric, of base metal, and parts thereof of base metal	30%
83.12	Photograph, picture and similar frames, of base metal; mirrors of base metal	30%
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, covers, seals and plumbs, case corner protectors and other packing accessories, of base metal:	
	A. Crown corks	30%
	B. Other	Free
83.14	Sign-plates, name-plates, numbers, letters and other signis' of base metal	30%

Tariff No.	Tariff Heading	Import Duty
83.15	Wire, rods, tubes, plates, electrodes and similar products of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying	Free

SECTION XVI

**Machinery and Mechanical Appliances; Electrical Equipment;
Parts thereof**

Notes:

1. This Section does NOT cover:
 - (a) Transmission, conveyor or elevator belts or belting, of artificial plastic material of Chapter 39, or of vulcanized rubber (heading No. 40.10); or other articles of a kind used on machinery, mechanical or electrical appliances, of unhardened vulcanized rubber (for example, washers), (heading No. 40.14);
 - (b) Articles of leather or of composition leather (heading No. 42.04) or of furskin (heading No. 43.03/04), of a kind used in machinery or mechanical appliances or for industrial purposes;
 - (c) Bobbins, spools, cops, cones, cores and similar supports, of a kind used on machinery, mechanical appliances or electrical goods, falling within Chapter 39, 40, 44 or 48 or Section XV;
 - (d) Perforated cards of paper or paperboard for Jacquard or similar machines, falling within (heading No. 48.21);
 - (e) Transmission, conveyor or elevator belts of textile material (heading No. 59.16) or other articles of textile material of a kind commonly used in machinery or plant (heading No. 59.17);
 - (f) Articles wholly of precious or semi-precious stones (natural synthetic or reconstructed), falling within heading No. 71.02, 71.03 or 71.05
 - (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07),
 - (h) Endless belts of metal wire or strip (Section XV);
 - (i) Articles falling within Chapter 82 or 83;
 - (k) Vehicles, aircraft, ships or boats, of Section XVII;
 - (l) Articles falling within Chapter 90;
 - (m) Clock, watches and other articles falling within Chapter 91;
 - (n) Interchangeable tools of heading No 82 05 and brushes of a kind used as parts of machines of heading No. 96.02 similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading No. 68.04 or 69.09); or
 - (o) Articles falling within Chapter 97.
2. Subject to Notes 1 and 3 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85 parts of machines (not being parts of the articles described in headings Nos. 84.64, 85.23, 85.24, 85.25 and 85.27) are to be classified according to the following rules:
 - (a) Goods of a kind described in any of the headings of Chapters 84 and 85 (other than headings Nos. 84.65 and 85.28) are in all cases to be classified in their respective headings.

- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines falling within the same heading (including a machine falling within heading No. 84.59 or 85.22) are to be classified with the machines of that kind.
However, goods which are equally suitable for use principally with the goods of headings Nos. of 85.13 and 85.15 are to be classified in heading No. 85.13.
- (c) All other parts are to be classified in heading No. 84.65 or 85.28.
3. An incomplete machine is to be classified with the corresponding complete machine (and not with parts of such a machine if its parts are separately specified), provided it has the essential character of such a complete machine.
4. A machine (or an incomplete machine classified as if it were complete by virtue of the preceding Note 3) imported unassembled or disassembled is to be classified as a machine of the corresponding kind.
5. Unless the headings otherwise require, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
6. Motors and transmission, conveyor or elevator belts, for machinery or appliances to which they are fitted, or, if packed separately for convenience of transport, which are clearly intended to be fitted to or mounted on a common base with the machine or appliance with which they are imported, are to be classified under the same heading as such machinery or appliances.
7. For the purposes of these Notes, the expression "machine" means any machine, apparatus appliance of a kind falling within Section XVI.

Chapter 84

**BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS
THEREOF**

Notes:

1. This Chapter does NOT cover:
- (a) Millstones, grindstones and other articles falling within Chapter 68;
 - (b) Appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69);
 - (c) Laboratory glassware of heading No 70.17; machinery and appliances and parts thereof, of glass (heading No. 70.20 or 70.21);
 - (d) Articles falling within heading No. 73.36 or 73.37 and similar articles of other base metals (Chapters 74 to 81); or
 - (e) Hand tools or electro-mechanical domestic appliances, with self-contained electric motors, of heading No. 85.05 or 85.06.
2. Subject to the operation of Notes 5 and 6 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.21 and at the same time to a description in one or other of the headings Nos. 84.22 to 84.60, is to be classified under the appropriate heading of the former group and not the latter.
Heading No. 84.17 is, however, to be taken not to apply to:
- (a) Germination plant, incubators and brooders, falling within heading No. 84.28;
 - (b) Grain dampening machines falling within heading No. 84.29;
 - (c) Diffusing apparatus for sugar juice extraction falling within heading No. 84.30; or

- (d) Machinery falling within heading No. 84.40 for the heat-treatment of textile yarns, fabrics or made up textile articles.
- Heading No. 84.17 is also to be taken not to apply to machinery or plant, designed for a mechanical operation, in which the change of temperature, even if necessary, is subsidiary to the main function.
- Heading No. 84.19 is to be taken not to apply to:
- (a) Sewing machines (heading No. 84.41); or
- (b) Office machinery of heading No. 84.54.
3. Heading No. 84.62 is to be taken to apply, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than one per cent, or by more than 0.05 mm. (0.002 inches), whichever is less. Other steel balls are to be classified under heading No. 73.40.
4. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.
- Subject to Note 2 to this Chapter and Note 5 to Section XVI a machine whose principal purpose is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.59. Heading No. 84.59 is also to be taken to cover machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

Tariff NO.	Tariff Heading	Import Duty
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam)	Free
84.02	Auxiliary plant for use with steam and other vapour generating boilers (for example, economizers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units ...	Free
84.03	Producer gas and water gas generators, with or without Purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers ...	Free
84.04	Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers	Free
84.05	Steam and other vapour power units, not incorporating boilers	Free
84.06	Internal combustion- piston engines:	Free
	A. Aircraft engines	Free
	B. Marine engines	Free
	C. Road motor vehicle engines	30%
	D. Other:	Free
	(1) Industrial or for agricultural tractors	Free
	(2) Other	30%
84.07	Hydraulic engines and motors (including water wheels and water turbines)	Free
84.08	Other engines and motors:	Free
	A. Spring-operated and weight-operated motors	30%
	B. Other	Free
84.09	Mechanically propelled road rollers	Free
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds:	Free
	A. Industrial or for water supply, sewerage, drainage or irrigation, but not including pumps fitted with measuring devices	Free
	B. Other	30%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors and free-piston generators for gas turbines); fans, blowers and the like: A. Industrial B. Other	Free 30%
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air: A. Industrial B. Other	Free 30%
84.13	Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	Free
84.14	Industrial and laboratory furnaces and ovens, non-electric	Free
84.15	Refrigerators and refrigerating equipment (electrical and other): A. Industrial B. Other	Free 30%
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	Free
84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical: A. Instantaneous and storage water heaters B. Industrial and laboratory equipment C. other	15% Free 30%
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases: A. Road motor vehicle parts B. Other	30% Free
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing sealing, capsuling or labeling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish-washing machines: A. Dish-washing machines B. Other: (1) Industrial (2) Other	30% Free 30%
84.20	Weighing machinery (excluding balances of a sensitivity of 5 centigrammes or better), including weight-operated counting and checking machines; weighing machine weights of all kinds	30%
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers charged or not; spray guns and blasting machines and similar jet projecting machines: A. Road motor vehicle parts and accessories	30

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
84.22	B. Other ... Lifting, handling, loading or unloading machinery, telfers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23:	Free
	A. Lifts ...	30%
	B. Other ...	Free
84.23	Excavating, leveling, tamping, boring and extracting machinery, stationary or mobile for earth, minerals or ores (for example, mechanical' shovels, coal-cutters, excavators, scrapers, levelers and bulldozers); pile drivers; snow-ploughs, not self-propelled (including snow-plough attachments)	Free
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertilizer distributors); lawn and sports ground rollers	Free
84.25	Harvesting and threshing machinery; straw and fodder Presses; bay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry failing within heading No. 84.29)	Free
84.26	Dairy machinery (including milking machines)	Free
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like	Free
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders:	
	A. Plate mills and hammer mills	15%
	D. Other ...	Free
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables	Free
84.30	Machinery, not falling within any other heading of this Chapter of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables, (including mincing or slicing machines), sugar manufacture or brewing:	
	A. Industrial	Free
	B. Other ...	30%
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard	Free
84.32	Book-binding machinery, including book-sewing machines	Free
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	Free
84.34	Machinery, apparatus and accessories type-founding or type-setting; machinery, other than the machine tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):	

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
	A. Of a kind used in offices	30%
	B. Other	Free
84.35	Other printing machinery, machines for uses ancillary to printing:	
	A. Of a kind used in offices	30 %
	B. Other	Free
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines	Free
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines:	
	A. industrial	Free
	B. Other	30%
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles):	
	A. Parts and accessories of heading No. 84.37B ...	30 %
	B. Other	Free
84.39	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks	Free
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing, or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery) - fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:	
	A. Washing machines of a kind used domestically ...	30%
	B. Other	Free
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles	30%
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)	Free
84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries	Free
84.44	Rolling mills and rolls therefor	Free
84.45	Machine-tools for working metal or metallic carbides not being machines falling within heading No. 84.49 or 84.50	Free
84.46	Machine-tools for working stone, ceramics, concrete, asbestoscement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49	Free
84.48	Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand	Free
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor	Free
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances	Free
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines	30 %
84.52	Calculating machines; accounting machines, cash registers, postagefranking machines, ticket-issuing machines and similar machines incorporating a calculating device	30%
84.53	Statistical machines of a kind operated in conjunction with punched cards (for example, sorting, calculating and tabulating machines); accounting machines operated in conjunction with similar punched cards; auxiliary machines for use with such machines (for example, punching and checking machines)	30 %
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines)	30%
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54	30 %
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or past form; machines for forming foundry moulds of sand	Free
84.57	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	Free
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	30%
84.59	Machinery and mechanical appliances (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter: A. Industrial B. Other	Free 30%
84.60	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metallic carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	Free

Tariff No.	Tariff Heading	Import Duty
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves: A. Industrial B. Road motor vehicle parts C. Other	Free 30% 15 %
84.62	Ball, roller or needle roller bearings	30%
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), fly-wheels, pulleys and pulley blocks, clutches and shaft couplings: A. Industrial for agricultural tractors B. Other	Free 30 %
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings: A. Road motor vehicle parts B. Other	30% Free
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter: A. Industrial B. Other	Free 30%

Chapter 85

ELECTRICAL MACHINERY AND EQUIPMENT; PARTS THEREOF

Notes:

1. This Chapter does NOT cover:
 - (a) Electrically warmed blankets, bed pads, foot-muffs and the like; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person;
 - (b) Articles of glass falling heading No. 70.11 (for example, glass bulbs for electric lamps);
 - (c) Electrically heated furniture of Chapter 94.
2. Heading No. 85.01 is to be taken not to apply to goods described in heading No. 85.08, 85.09 or 85.21, other than metal tank mercury are rectifiers which remain classified in heading No. 85.01.
3. Heading No. 85.06 is to be taken to apply only to the following electro-mechanical machines of types commonly used for domestic purposes:
 - (a) Vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weight;
 - (b) Other machines provided the weight of such other machines does not exceed 20 kilograms (44.1 lb.).

The heading does not, however, apply to dish washing machines (heading No. 84.19), centrifugal and other clothes washing machines (heading No. 84.18 or 84.40), roller and other ironing machines (heading No. 84.16 or 84.40), sewing machines (heading No. 84.41) or to electro-thermic appliances (heading No. 85.12).

No.	Tariff Heading	Import Duty
85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors: A. Industrial B. Other	Free 30%

Tariff No.	Tariff Heading	Import Duty
85.02	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads ...	Free
85.03	Primary cells and primary batteries:	
	A. Batteries specially designed for use with portable lighters	45%
	B. Other ...	30%
85.04	Electric accumulators:	
	A. Industrial ...	Free
	B. Other ...	30%
85.05	Tools for working in the hand, with self-contained electric motor	Free
85.06	Electro-mechanical "domestic appliances, with self-contained electric motor	30%
85.07	Shavers and hair clippers, with self-contained electric motor:	
	A. Of a kind used solely in agriculture ...	Free
	B. Other ...	30%
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs), generators (dynamos and alternators) and cutouts for use in conjunction therewith:	
	A. Sparking plugs and glow plugs ...	30%
	B. Other:	
	(1) Suitable for use in road motor vehicles ...	30%
	(2) Other ...	Free
85.09	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles	30%
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09:	
	A. Miners' safety lamps ...	Free
	B. Other ...	30%
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting	Free
85.12	Electrical instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon:	
	A. Electric instantaneous or storage water heaters and immersion heaters for permanent installation ...	15%
	B. Other ...	30%
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems)	30%
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers ...	37½%

Tariff No.	Tariff Heading	Import Duty
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus: A. Radio and television receiving sets and radiograms B. Suitable for use as parts of radio or television receiving sets or radiograms C. Television apparatus for the observation and control of industrial operations D. Other	Each Shs. 50/- or 50% 30% Free 30%
85.16	Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields	Free
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16	30%
85.18	Electrical capacitors, fixed or variable: A. Industrial or for scientific use B. Suitable for use as parts of radio or television receiving sets or radiograms C. Other	Free *30% 30%
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arrestors, surge suppressors, plugs, lampholders, terminals, terminal strips and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; switchboards (other than telephone switchboards) and control panels: A. Suitable for use in road motor vehicles or domestic appliances B. Suitable for use as parts of radio or television receiving sets or radiograms C. Other	30% *30% Free
85.20	Electric filament lamps and electric discharge lamps (including infrared and ultra-violet lamps); electrically ignited photographic flashbulbs: A. Filament lamps designed to operate on voltages of 100 to 250 volts, of 200 watts or less, but not including tubular, miniature or coloured. indicator lamps ...	30% (or, if the specific suspended duty is chargeable, free)
85.21	B. Other Thermionic, cold cathode and photocathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted transistors and similar mounted devices incorporating semi-conductors; mounted piezo-electric crystals: A. Industrial B. Suitable for use as parts of radio or television receiving sets or radiograms C. Other	30% Free *30% 30%

*See Second Schedule of suspended duties.

Tariff No.	Tariff Heading	Import Duty
85.22	Electrical goods and apparatus (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter:	
	A. Mixing units for sound reproduction	37½%
	B. Other	Free
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including coaxial cable), whether or not fitted with connectors:	
	A. Having conductors of plain, high conductivity copper or aluminum, wires, insulated or sheathed with polyethylene or polyvinylchloride or both, whether or not steel wire armoured, of which the single, or any individual core, as the case may be, exceeds one-sixteenth of an inch in diameter and of which the overall greatest cross-sectional width does not exceed 1¼ inches	*Free
	B. Other	Free
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes:	
	A. Carbon articles of a kind suitable for use in domestic machines, apparatus and appliances or in road motor vehicles	30%
	B. Other	Free
85.25	Insulators of any material	Free
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25	Free
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating material	Free
85.28	Electrical parts of machinery and apparatus, not being goods, falling within any of the preceding headings of this Chapter:	
	A. Industrial	Free
	B. Other	30%

*See Second Schedule of suspended duties.

SECTION XVII

Vehicles, Aircraft, and Parts thereof; Vessels and Certain Associated Transport Equipment

Notes:

- This Section does not cover articles falling within heading No. 97.01, 97.03 or 97.08, or bobsleighs, toboggans and the like falling within heading No. 97.06.
- Throughout this Section the expression "parts" and "parts and accessories" are to be taken not to apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - Joints, washers and the like (classified according to their constituent material or in heading No. 84.64);
 - Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
 - Articles falling within Chapter 82 (tools);
 - Articles falling within heading No. 83.11;
 - Machines and mechanical appliances and other articles falling within headings Nos. 84.01 to 84.59, 84.61 or 84.62 and parts of engines and motors falling within heading No. 84.63);

- (f) Electrical machinery and equipment (Chapter 85);
 (g) Articles falling within Chapter 90;
 (h) Clocks (Chapter 91);
 (ij) Arms (Chapter 93);
 (k) Brushes of a kind used as parts of vehicles (heading No. 96.02).
3. References in Chapters 86 to 88 to parts or accessories are to be taken not to apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of these Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. Flying machines specially constructed so that they can also be used as road vehicles are classified as flying machines. Amphibious motor vehicles are classified as motor vehicles.
5. An incomplete or unfinished article of this Section is to be classified as the corresponding complete or finished article, provided it has the essential character of such complete or finished article.
6. Unless otherwise provided, an article of this Section (or incomplete or unfinished article classified as if it were complete or finished by virtue of the preceding Note 5) imported unassembled is to be classified as an assembled article of the corresponding kind.

Chapter 86

RAILWAY AND TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY AND TRAMWAY TRACK FIXTURES AND FITTINGS; TRAFFIC SIGNALING EQUIPMENT OF ALL KINDS (NOT ELECTRICALLY POWERED)

Notes:

1. This Chapter does NOT cover:
- Railway or tramway sleepers of wood (heading No. 44.07) or of concrete (heading No. 68.11);
 - Railway or tramway track construction material of iron or steel falling within heading No. 73.16; or
 - Electrically powered signalling apparatus falling within heading No. 85.16.
2. Heading No. 86.09 is to be taken to apply, *inter alia*, to:
- Axles, wheels, metal tyres, hoops and hubs and other parts of wheels;
 - Frames, underframes and bogies;
 - Axle boxes; brake gear;
 - Buffers for rolling-stock; coupling gear and corridor connections;
 - Coachwork.
3. Subject to the provisions of Note 1 above, heading No. 86.10 is to be taken to apply, *inter alia*, to:
- Assembled track, turntables, platform buffers, loading gauges;
 - Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, whether or not they are fitted for electric lighting.

Tariff No.	Tariff Heading	Import Duty
86.01	Steam rail locomotives and tenders	Free
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity	Free
86.03	Other rail locomotives	Free
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys	Free
86.05	Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches	Free
86.06	Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles	Free
86.07	Railway and tramway goods vans, goods wagons and trucks	Free

Tariff NO.	Tariff Heading	Import Duty
86.08	Road-rail and similar containers specially designed and equipped to be equally suitable for transport by rail, road and ship	30%
86.09	Parts of railway and tramway locomotives and rolling-stock	Free
86.10	Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment	Free

Chapter 87

VEHICLES, OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS THEREOF*Notes:*

The headings of this Chapter are to be taken not to apply to railway or tramway rolling-stock designed solely for running on rails.

- For the Purposes of this Chapter, tractors are deemed to be vehicles constructed essentially for hauling or pushing another vehicle, appliance, or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods.
- Motor chassis fitted with cabs are to be treated as falling within heading No. 87.02 and not within heading No. 87.04.
- Headings Nos. 87.10 and 87.14 are to be taken not to apply to children's cycles which are not fitted with ball bearings nor to children's cycles which, though fitted with ball bearings, are not constructed in the normal form of adults, cycles. Such children's cycles are to be treated as falling within heading No. 97.01.

Tariff No.	Tariff Heading	Import Duty
87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys	Free
87.02	Motor vehicles for the transport of persons, goods, or materials (including sports motor vehicles, other than those of heading No. 87.09):	
	A. Passenger-carrying motor cars (including estate cars, station wagons, motor caravans, minibuses and the like) of an engine capacity:	
	(1) Not exceeding 1,200 cubic centimetres	30%
	(2) Exceeding 1 200 cubic centimetres but not exceeding 1,800 cubic centimetres	40%
	(3) Exceeding 1 800 cubic centimetres but not exceeding 2,250 cubic centimetres	50%
	(4) Exceeding 2,250 cubic centimetres	70%
	(5) Unassembled vehicles for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister	15%
	B. Ambulances and hearses	Free
	C. Dumpers	Free
	D. Load-carrying vehicles of a carrying capacity of not less than 3 tons, buses and coaches with seating for not less than 14 passengers, four-wheel drive vehicles, and chassis therefor, whether assembled or not	20%
	E. Other	30%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
87.03	Special purpose motor lorries and vans (such as break-down lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02: A. Fire-engines, fire-escapes, and street cleansing vehicles B. Lorries fitted with ladders or elevator platforms for the maintenance of street lighting, overhead cables and the like C. Spraying lorries of all kinds D. Mobile radiological units and mobile clinics E. Other	Free Free Free Free 30%
87.04	Chassis fitted with engines, for the motor vehicles falling within heading Nos. 87.01, 87.02 or 87.03	At the rate applicable to the highest rated vehicle for which suitable
87.05	Bodies (including cabs) for the motor vehicles falling within heading Nos. 87.01, 87.02 or 87.03	At the rate applicable to the highest rated vehicle for which suitable
87.06	Parts and accessories of the motor vehicles falling within heading Nos. 87.01, 87.02 or 87.03: A. Specialized parts of vehicles of 87.01, 87.02 B and C, or 87.03A, B, C and D B. Parts of vehicles for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister C. Other	Free 15% 30%
87.07	Works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods (for example, fork-lift trucks and platform trucks); tractors of the type used on railway station platforms; parts of the foregoing trucks and tractors	Free
87.08	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Free
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without sides-cars; side-cars of all kinds	30%
87.10	Cycles (including delivery tricycles) not motorized	Each Shs. 45/- or 30%
87.11	Invalid carriages, fitted with means of mechanical propulsion (motorized or not)	Free
87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11: A. Parts and accessories of articles falling within heading No. 87.09 B. Parts and accessories of articles falling within heading No. 87.11 C. Parts and accessories of articles falling within heading No. 87.10: (1) Frames, together with front fork and back stay (2) Frames without front fork and back stay	300% Free Each Shs. 22/- or 30% Each Shs. 14/50 or 30%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
	(3) Front Forks	Each Shs. 4/50 or 30%
	(4) Back Stays	Each Shs. 3/- or 30%
	(5) Handle-bars (with or without fittings) ...	Each Shs. 5/50 or 30%
	(6) Saddles	Each Shs. 3/75 or 30%
	(7) Rims	Each Shs. 1/50 or 30%
	(8) Other	30%
87.13	Baby carriages and invalid carriages (other than motorized or otherwise mechanically propelled) and parts thereof:	
	A. Invalid carriages	Free
87.14	B. Other	30%
	Other vehicles (including trailers), not mechanically propelled, and parts thereof:	
	A. Trailers specially designed for attachment to or the conveyance of tractors	Free
	B. Trailers specially designed for attachment to or for the conveyance of the machinery in heading 84.23	Free
	C. Agricultural wagons, carts and trailers	Free
	D. Carts and trailers imported for public services in connection with the collection and disposal of refuse	Free
	E. Wheelbarrows, sack-trucks and hand-trolleys and similar hand-propelled vehicles of a kind used in industry	Free
	F. Other trailers, including semi-trailers designed for use with motive units articulated vehicles ...	At the rate applicable to the highest rated vehicle for which suitable
	G. Other	30%

Chapter 88

AIRCRAFT AND PARTS THEREOF; PARACHUTES; CATAPULTS AND
SIMILAR AIRCRAFT LAUNCHING GEAR; GROUND FLYING
TRAINERS

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
88.01	Ballons and airships	Free
88.02	Flying machines, gliders and kites; rotochutes	Free
88.03	Parts of goods falling in heading Nos. 88.01 or 88.02 ...	Free
88.04	Parachutes and parts thereof and accessories thereto ...	Free
88.05	Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles ...	Free

Chapter 89

SHIPS, BOATS AND FLOATING STRUCTURES*Note:*

A hull, unfinished or incomplete vessel, assembled or unassembled, or a complete vessel, unassembled, is to be classified as a vessel of a particular kind if it has the essential character of a vessel of that kind. In other cases such goods are to be classified within heading No. 89.01.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter	Free
89.02	Tugs	Free
89.03	Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks	Free
89.04	Ships, boats and other vessels for breaking up	Free
89.05	Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons)	Free

SECTION VIII

optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical and Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Sound Recorders and Reproducers; Television Image and Sound Recorders and Reproducers, Magnetic; Parts thereof

Chapter 90

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; PARTS THEREOF

Notes:

1. This Chapter does NOT cover:

- (a) Articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanized rubber, falling within heading No 40.14, of leather or of composition leather, falling within heading No. 42.04, or of textile material (heading No. 59.17);
- (b) Refractory goods of heading No. 69.03; laboratory, chemical or industrial wares of heading No. 69.09;
- (c) Glass mirrors, not optically worked, falling within heading No. 70.09, and mirrors of base metal or of precious metal, not being optical elements, falling within heading No. 83.12 or Chapter 71;
- (d) Goods falling within heading No. 70.07, 70.11, 70.14, 70.15, 70.17 or 70.18;
- (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);

- (f) Pumps incorporating measuring devices, of heading No. 84.10; weight-operated counting and checking machinery, and separately imported weights for balances (heading No. 84.20); lifting and handling machinery of heading No. 84.22- fittings for adjusting work or tools on machine-tools, of heading No. 84.48, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); valves and other appliances of heading No. 84.61);
 - (g) Searchlights and spotlights, of a kind used on motor vehicles, of heading No 85.09, and radio navigational aid or radar apparatus of heading No. 85.15;
 - (h) Cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process (heading No. 92.1 1); magnetic sound-heads (heading No. 92.13);
 - (ij) Articles of Chapter 97; or
- W Capacity measures, which are to be classified according to the material of which they are made.
2. An incomplete or unfinished machine, appliance, instrument or apparatus is to be classified with the corresponding complete or finished machine, appliance, instrument or apparatus, provided it has the essential character of that complete or finished article.
 3. Subject to Notes I and 2 above, parts or accessories which are suitable for use solely or principally with machines, appliances, instruments or apparatus falling within any heading of this Chapter are to be classified as follows:
 - (a) Parts or accessories constituting in themselves machines, appliances instruments or apparatus (including optical elements of heading No. 90.01 or 90.02) of any particular heading of the present Chapter or of Chapters 84, 85 or 91 (other than headings Nos. 84.65 and 85.28) are to be classified in that heading;
 - (b) Other parts or accessories are to be classified in heading No. 90.29 if they answer to the terms of that heading; otherwise they are to be classified in the heading appropriate to the machine, appliance, instrument or apparatus itself.
 4. Heading No. 90.05 is to be taken not to apply to astronomical telescopes of a kind unsuitable for terrestrial observation (heading No. 90.06), or to telescopic sights for fitting to firearms, periscopic telescopes for fitting to sub-marines or tanks; or to telescopes for machines, appliances, instruments or apparatus of this Chapter; such telescopic sights and telescopes are to be classified in heading No. 90.13.
 5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.16 are to be classified in heading No. 90.16.
 6. Heading No. 90.28 is to be taken to apply, and apply only to:
 - (a) Instruments or apparatus for measuring or checking electrical quantities;
 - (b) Machines, appliances instruments or apparatus of a kind described in heading No. 90.14, 96.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled;
 - (c) Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations, and
 - (d) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factory to be controlled.

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of pola-rising material: A. Suitable for use with the articles of sub-heading 96.0713 or 90.09B B. Other	30% Free
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked: A. Suitable for use with the articles of sub-heading 96.07B or 90.0913 B. Other	30% Free
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like: A. For goggles, other than those of sub-heading 96.04 B B. Other	30% Free
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other: A. Spectacles and other articles for correcting vision B. Goggles, specially designed for safety and protective purposes in industry C. Other	Free Free 30%
90.05	Refracting telescopes (monocular and binocular), prismatic or not	Free
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	Free
90.07	Photographic cameras; photographic flash-light apparatus: A. Cameras, specialized for medical use; survey cameras; lithographic process cameras B. Other	Free 30%
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles	30%
90.09	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reduces: A. Enlargers and reproducers of an industrial nature B. Other	Free 30%
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (contact type); spools or reels for film; screens for projectors: A. Specialized machines and apparatus of an industrial nature B. Other	Free 30%
90.11	Microscopes and diffraction apparatus, electron and proton	Free
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
90.13	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter: A. Hand magnifying glasses and magnifiers ... B. Searchlights and spotlights C. Other	30% 30% Free
90.14	Surveying (including photogrammetrical surveying) hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; range-finders	Free
90.15	Balances of a sensitivity of five centigrammes or better, with or without their weights	Free
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring roads, balancing machines); profile projectors: A. Measuring roads, tape measures, spring rules and the like B. Other	30% Free
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and Ophthalmic instruments)	Free
90.18	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators): A. Massage apparatus of a kind used domestically ... B. Breathing appliances: (1) For professional use (2) Other C. Other	30% Free 30% Free
90.19	Orthopedic appliances, surgical belts, trusses and the like; artificial limbs, eyes, teeth and other artificial parts of the body; deaf aids; splints and other fracture appliances	Free
90.20	Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like	Free
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	Free
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)	Free
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometer, recording or not; any combination of these instruments: A. Suitable for use as parts or accessories of motor vehicles B. Of a type used for domestic purposes C. Other	30% 30% Free
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for example, pressure gauges,	

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
	thermostats, level gauges, How meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14:	
	A. Suitable for use in motor vehicles	30%
	B. Suitable for use in domestic appliances	30%
	C. Other	Free
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers, (including exposure meters), or calorimeters); microtomes:	
	A. Exposure meters	30%
	B. Other	Free
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor:	
	A. Electricity supply meters and calibrating meters; gas supply meters	Free
	B. Other:	
	(1) Water meters and other meters of a kind used for non-industrial purposes	30%
	(2) Other	Free
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes:	
	A. Integral parts of industrial machinery	Free
	B. Stroboscopes (but not including stroboscopic taclimeters)	Free
	C. Other	30%
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:	
	A. Suitable for use in motor vehicles	30%
	B. Other, being electrical revolution counters, production counters, and the like:	
	(1) Integral parts of industrial machinery	Free
	(2) Other	30%
	C. Other	Free
90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28	The rate of duty applicable to the article of which the goods are parts or accessories

Chapter 91

CLOCKS AND WATCHES AND PARTS THEREOF

Notes:

- For the purposes of headings Nos. 91.02 and 91.07, the expression, "watch movements" means movements regulated by a balance-wheel and hairspring and not exceeding 12 mm. in thickness measured with the plate and bridges.
- Headings Nos. 91.07 and 91.08 are to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (heading No. 84.08).

3. This Chapter does not cover parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), nor similar goods of artificial plastic materials (which are generally classified in heading No. 39.07). The Chapter also excludes weights, clock or watch glasses, watch chains or straps, parts of electrical equipment, ball bearings or bearing balls. Clock and watch springs are to be classified as clock or watch parts (heading No. 9 1.1 1).
4. Except as provided in Notes 2 and 3, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be taken as falling within this Chapter and not within any other Chapter.
5. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff No.	Tariff Heading	Import Duty
91.01	Pocket watches, wrist-watches and other watches, including stop-watches	30%
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03)	30%
91.03	instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels	30%
91.04	Other clocks:	
	A. Tower clocks	Free
	B. Other	30%
91.05	Time of day recording apparatus; apparatus with clock or watch movements (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time	30%
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor	30%
91.07	Watch movements (including stop-watch movements), assembled	30%
91.08	Clock movements, assembled	30%
91.09	Watch cases and parts of watch cases, including blanks thereof	30%
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	30%
91.11	Other clock and watch parts	30%

Chapter 92

**MUSICAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS;
TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS,
MAGNETIC; PARTS AND ACCESSORIES OF SUCH ARTICLES**

Notes:

1. This Chapter does NOT cover:
 - (a) Film wholly or partly sensitized for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
 - (c) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapters 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of the present Chapter; sound recorders of reproducers combined with a radio receiver (heading No. 85.15);
 - (d) Brushes (for cleaning musical instruments) falling within heading No. 96.02;
 - (e) Toy instruments (heading No. 97.03); or
 - (f) Collectors' pieces or antiques (heading No. 99.05 or 99.06).

2. For the purposes of this Chapter, an incomplete or unfinished instrument or apparatus is to be classified as the corresponding complete or finished article, provided it has the essential character of such a complete or finished article
3. Bows and sticks and similar devices used in playing certain musical instruments of headings Nos. 92.02 and 92.06 imported with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Perforated music rolls (heading No. 92.10) and gramophone records and the like (heading No. 92.12) imported with an instrument are to be treated as separate articles and not as forming a part of such instrument.

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

Tariff No.	Tariff Heading	Import Duty
92.01	Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps ...	30 %
92.02	Other string musical instruments	30 %
92.03	Pipe and reed organs, including harmoniums and the like	30%
92.04	Accordions, concertinas and similar musical instruments; mouth organs	30%
92.05	Other wind musical instruments	30%
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	30%
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)	30%
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes)	30%
92.09	Musical instrument strings	30%
92.10	Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds	30%
92.11	Gramophones, dictating machines and other sound recorders and reproducers including record players and tape decks with or without sound-heads; television image and sound recorders and reproducers, magnetic	37½%
92.12	Gramophones records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording:	
	A. Recordings, in the form of tapes and discs, for the sole use of public broadcasting organizations ...	Free
	B. Recordings containing spoken messages of a business or personal nature	Free
	C. Gramophone records	Each, Shs. 1/25 or 37½%
	D. Other	30%
92.13	Other parts and accessories of apparatus failing within heading No. 92.11	37½%

SECTION XIX

Arms and Ammunition; Parts thereof

Chapter 93

ARMS AND AMMUNITION; PARTS THEREOF

Notes:

1. This Chapter does NOT cover:
 - (a) Goods failing within Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
 - (c) Armoured fighting vehicles (heading No. 87.08);
 - (d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or imported with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) Bows, arrows, fencing foils or toys falling within Chapter 97; or
 - (f) Collectors' pieces or antiques (heading No. 99.05 or 99.06).
2. For the purposes of this Chapter, incomplete or unfinished arms are to be classified with the corresponding complete or finished articles, provided they have the essential character of such complete or finished articles.
3. In heading No. 93.07, the reference to "parts thereof" is to be taken not to include radio or radar apparatus of heading No. 85.15.
4. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes, and similar containers imported separately are to be classified under their appropriate headings.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Ditty</i>
93.01	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor ...	Free
93.02	Revolvers and pistols, being firearms ...	Free
93.03	Artillery weapons, machine-guns, sub-machine guns and other military firearms and projectors (other than revolvers and pistols) ...	Free
93.04	Other firearms, including Very light pistols and revolvers for firing blank ammunition only, line-throwing guns and the like ...	Free
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns ...	Free
93.06	Parts of arms, including roughly sawn gun stock blocks and gun barrel blanks, but not including parts of side-arms ...	Free
93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition ...	Free

SECTION XX

Miscellaneous Manufactured Articles

Chapter 94

**FURNITURE AND PARTS THEREOF; BEDDING, MATTRESSES,
MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED
FURNISHINGS***Notes:*

1. This Chapter does NOT cover:

- (a) Pneumatic or water mattresses, pillows or cushions, falling within Chapter 39, 40 or 62;
- (b) Standard lamps, table lamps, wall lamp brackets and other lighting fittings; these are classified according to the constituent material (for example, in heading No. 44.27, 70.14 or 83.07);
- (c) Articles of stone or ceramic materials, used as chairs, seats tables or columns, of the kind used in parks, gardens or vestibules (Chapter 68 or 69);
- (d) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors) falling within heading No. 70.09;
- (e) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07); and safes falling within heading No. 83.03);
- M Furniture specially designed as parts of refrigerators of heading No. 84.15; furniture specially designed for sewing machines (heading No. 84.41);
- (g) Furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading No. 85.15);
- (h) Dentists' spittoons falling within heading No. 90.17;
- (ij) Goods falling within Chapter 91 (for example, clocks and clock cases);
- (k) Furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading No. 92.13; or
- (l) Toy furniture (heading No. 97.03), billiard tables and other furniture specially constructed for games (heading No. 97-04), or for conjuring tricks (heading No. 97.05).

2. The references in headings Nos. 94.01 and 94.02 to chairs and other seats and in headings Nos. 94.02 and 94.03 to furniture are to be taken as not applying to articles which are not designed for placing on the floor or ground.

This provision is, however, to be taken not to apply to the following, even if they are designed to be fixed to the wall or to stand one on the other:

- (a) Kitchen cabinets and similar cupboards;
- (b) Folding seats and beds;
- (c) Unit bookcases and similar unit furniture.

3. An article of furniture, whether or not comprising sheets, parts or fittings of glass, marble or other materials, imported unassembled is to be treated as a single assembled article of furniture, provided that the parts are imported together.

4. (a) In this Chapter references to parts of goods do not include references to sheets (whether or not cut to shape but not combined with other parts) of glass (including mirrors) or of marble or other stone.

(b) Goods described in heading No. 94.04, imported separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof	30%
94.02	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; Parts of the foregoing articles: A. Hairdressers' chairs and parts thereof B. other	
94.03	Other furniture and parts thereof	30%
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eider-downs, cushions, pouffes, and pillows)	Free 30 %

Chapter 95

ARTICLES AND MANUFACTURES OF CARVING OR MOULDING MATERIAL

This Chapter does NOT cover:

- (a) Articles falling within Chapter 66 (for example, parts of umbrellas, walking-sticks);
- (b) Fans or hand screens, non-mechanical (heading No. 67.05);
- (c) Articles falling within Chapter 71 (for example, imitation jewellery);
- (d) Cutlery or other articles falling within Chapter 82, whether or not having handles or other parts of carving or moulding materials; the headings of the present Chapter apply, however, to separate handles or other parts of such articles;
- (e) Articles falling within Chapter 90 (for example, spectacle frames);
- (f) Articles falling within Chapter 91 (for example, clock or watch cases);
- (g) Articles falling within Chapter 92 (for example, musical instruments and parts thereof);
- (h) Articles falling within Chapter 93 (arms and parts thereof);
- (b) Articles falling within Chapter 94 (furniture and parts thereof);
- (k) Brushes, powder puffs or other articles falling within Chapter 96;
- (l) Articles falling within Chapter 97 (toys, games and sports requisites);
- (m) Articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs); or
- (n) Collectors' pieces or antiques (Chapter 99).

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
95.01/08	Worked animal, vegetable and mineral carving materials (including unhardened gelatin and agglomerated amber and meerschaum) and articles thereof; moulded or carved articles of wax, stearin, natural gums or resins or of modelling pastes or other materials, not elsewhere specified or included: A. Beads and necklaces of beads B. Other	37½% 30%

Chapter 96

BROOMS, BRUSHES, FEATHER DUSTERS, POWDER-PUFFS AND SIEVES*Notes:*

1. This Chapter does NOT cover:
 - (a) Articles falling within Chapter 71;
 - (b) Brushes of a kind specialized for use in dentistry or for medical, surgical or veterinary purposes, falling within heading No. 90.17; or
 - (c) Toys (Chapter 97).
2. In heading No. 96.03, the expression "prepared knots and tufts for broom or brush making" is to be taken to apply only to unmounted knots and tufts on animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as glueing or coating the butts, or trimming to shape at the top, to render them ready for such incorporation.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles	30%
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops: A. Specialized parts of industrial machinery and appliances B. Hand scrubbing brushes and footwear cleaning brushes of natural fibre mounted in or backed by wood C. Paint, distemper, varnish, tar and similar flat brushes: (1) Not exceeding 21 inches in width (2) Exceeding 21 inches in width D. Other	Free Per dozen Shs. 3/60 or 30 0/. Per dozen Shs. 5/- or 30% Per dozen Shs. 12/- or 30 % 30%
96.03	Prepared knots and tufts for broom and brush making	30%
96.04	Feather dusters	30%
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	30%
96.06	Hand sieves and hand riddles, of any material: A. Of a kind used for domestic purposes B. Other	30% Free

Chapter 97

TOYS, GAMES AND SPORTS REQUISITES; PARTS THEREOF*Notes:*

1. This Chapter does NOT cover:
 - (a) Christmas tree candles (heading No. 34.06);
 - (b) Fireworks or other pyrotechnic articles falling within heading No. 36.05;
 - (c) Yarns, monofil, cords or gut and the like for fishing, cut to length but not made up into fishing lines, falling within Chapter 39, heading No. 42.06 or Section XI;
 - (d) Sports bags or other containers of heading No. 42.02 or 43.03;
 - (e) Sports clothing or fancy dress, of textiles, falling within Chapter 60 or 61 ;
 - (f) Textile flags or bunting, or sails for boats or land craft, falling within Chapter 62;
 - (g) Sports footwear (other than skating boots with skates attached), cricket pads, shin-guards or the like falling within Chapter 64, or sports headgear falling within Chapter 65;
 - (h) Climbing sticks, whips, riding crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03);
 - (ij) Unmounted glass eyes for dolls or other toys, falling within heading No. 70.19;
 - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
 - (l) Articles falling within heading No. 83.11;
 - (m) Sports vehicles (other than bobsleighs, toboggans and the like) falling within Section XVII;
 - (n) Children's cycles fitted with ball bearings and in the normal form of adults' cycles (heading No. 87.10);
 - (o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (p) Spectacles, goggles and the like, for sports and outdoor games (heading No. 90.04);
 - (q) Decoy calls and whistles (heading No. 92.08);
 - (r) Arms or other articles of Chapter 93; or
 - (s) Racket strings, tents or other camping goods, or gloves (classified, in general, according to the material of which they are made).
2. The headings of this Chapter are to be taken to include articles in which pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or rolled precious metals constitute only minor constituents.
3. In heading No. 97.02 the term "dolls" is to be taken to apply only to such articles as are representations of human beings.
4. An incomplete or unfinished article is to be classified with the corresponding complete or finished article, provided it has the essential character of that complete or finished article.
5. Subject to Note I above, parts and accessories which are suitable for use solely or principally with articles falling within any heading of this Chapter are to be classified with those articles.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
97.01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' pushchairs	30 %
97.02	Dolls	30%
97.03	Other toys; working models of a kind used for recreational purposes	30%
97.04	Equipment for parlour, table and funfair games for adults or children (including bollard tables and pintables and table-tennis requisites):	
	A. Playing cards of all kinds	Per pack Sh. 1/-
	B. Other	30 %

Tariff No.	Tariff Heading	Import Duty
97.05	Carnival articles; entertainment articles (for example, Conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)	30%
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04) ...	30%
97.07	Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds", lark mirrors and similar hunting or shooting requisites: A. Artificial flies for fishing B. Other	37½% 30%
97.08	Roundabouts, swings, shooting galleries and other fair-ground amusements; travelling circuses, travelling menageries and travelling theatres	30%

Chapter 98

MISCELLANEOUS MANUFACTURED ARTICLES*Notes:*

1. This Chapter does NOT cover:
 - (a) Eyebrow and other cosmetic pencils (heading No. 33.06);
 - (b) Buttons, studs cuff-links or other articles of a kind described in heading No. 98.01 or 4.12, if made wholly or partly of precious metal or rolled precious metal (subject to the provisions of Note 2 (a) to Chapter 71) or if containing pearls or precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71);
 - (c) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
 - (d) Mathematical drawing pens (heading No. 90.16); or
 - (e) Toys falling within Chapter 97.
2. Subject to Note I above, the headings in this Chapter are to be taken to apply to goods of the kind described whether or not composed wholly or partly of precious metal or rolled precious metal or of pearls or precious or semi-precious stones (natural, synthetic or reconstructed).
3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff No.	Tariff Heading	Import Duty
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles	30 %
98.02	Slide fasteners and parts thereof	30 %
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, penholders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within headings Nos. 98.04 or 98.05 ...	30 %
98.04	Pen nibs and nib points	30%
98.05	Pencils (other than pencils of heading No. 98.03); pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors and billiard chalks	30%

Tariff No.	Tariff Heading	Import Duty
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not	30%
98.07	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand Printing sets incorporating such composing sticks	
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with Or without boxes	30%
98.09	Sealing wax (including bottle-sealing wax .) . in sticks, cakes or similar forms; copying Pastes with a basis of gelatin, whether or not on a paper or textile backing	30%
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks: A. Portable lighters, complete or incomplete (including bodies) B. Parts of portable lighters C. Other lighters and parts thereof	Each Shs. 2/- or 45% 45 % 30%
98.11	Smoking pipes; pipe bowls stems and other parts of smoking Pipes (including' roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof	30%
98.12	Combs, hair-slides and the like	30%
98.13	Corset husks and similar supports for articles of apparel or clothing accessories	30%
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	30 %
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners	30%
98.16	Tailor's dummies and other Jay figures; automata and other animated displays of a kind used for shop window dressing	30%

SECTION XXI

Works of Art, Collectors' Pieces, and Antiques

Chapter 99

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

Notes:

1 - This Chapter does NOT cover:

- (a) Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined (heading No. 49.07);
- (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59.12); or
- (c) Pearls or precious or semi-precious stones (heading No. 71.01 or 71.02).

2. For the purposes of heading No. 99.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or Photomechanical process.

3. Heading No. 99.03 is to be taken not to apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.
4. (a) Subject to Notes 1 to 3 above, articles falling within headings of this Chapter are to be classified in whichever of those headings is appropriate and not in any other heading of this Schedule;
- (b) Heading No. 99.06 is to be taken not to apply to articles falling within any of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
99.01	Paintings, drawings, and pastels, executed entirely by hand (other than industrial drawings falling within heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles)	Free
99.02	Original engravings, prints and lithographs	Free
99.03	Original sculptures and statuary, in any material	Free
99.04	Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, letter-cards and the like), used, or if unused not of current or new issue in the country to which they are destined	Free
99.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest	Free
99.06	Antiques of an age exceeding one hundred years	Free

**SECOND SCHEDULE
SUSPENDED DUTIES**

Related Heading	Article	Suspended Duty	
		Amount Provided	Amount Imposed
02.01/04	Meat, frozen or refrigerated ...	37½%	nil
10.01	Wheat	30%	nil
11.01A	Wheat flour	30%	30%
10.06	Rice in the grain	Per 100 lb. Shs. 18/-	Per 100 lb. Shs. 10/-
10.05	Maize in the grain	Per 100 lb. Shs. 8/-	nil
11.02A	Maize meal	Per 100 lb. Shs. 8/-	nil
07.05B	Dhall	Per 100 lb. Shs. 6/-	Per 100 lb. Shs. 6/-
21.02	Coffee extracts, essences, concentrates and similar preparations with a basis of those extracts, essences or concentrates ...	7½%	7½%
62.03	Sacks, gunny bags and similar containers made of sacking fibre ...	30%	nil
57.09/12	Hessian and sacking in the piece (not including matting)	30%	nil
85.23A	Insulated (including enamelled or anodized) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors- Having conductors of plain, high conductivity copper or aluminium wires, insulated or sheathed with polyethylene or polyvinylchloride or both, whether or not steel wire armoured, of which the single or any individual core, as the case may be, exceeds one sixteenth of an inch in diameter and of which the overall greatest cross-sectional width does not exceed one and one quarter inches	15%	nil
85.20A	Filament lamps designed to operate on voltages of 100 to 250 volts, of 200 watts or less, but not including tubular, miniature or coloured indicator lamps	7½% (or each cent 40 where this exceeds the sum of the import duty and ad valorem suspended duty imposed)	nil
73.12B	Baling and hooping strip	17½%	nil
76.04	Toil of aluminium or alloy thereof	33½%	nil
74.03A, 74.10	Plain, bare, drawn copper wire of single or multiple strands ...	15%	nil
68.12A, 68.13A	Pipes, piping and tubes of asbestos or asbestos cement	30%	30%
39.07B, 69.09B, 70.10	*Bottles and jars, common, empty	30%	30%
25.23B	Portland and similar cement for building purposes	Per 100 lb Cents -/65	nil

*See Third Schedule of exemptions

Related Heading	Article	Suspended Duty	
		Amount Provided	Amount Imposed
40.11A(l)	Pneumatic tyres, including the weight of the immediate wrapper, of a kind and size specified by the Minister by notice in the Gazette	Per lb. Cents 41	nil
Chap. 85	Radio and television receiver parts and accessories, excluding batteries ...	7½%	7½%
Chap. 48	*Paper and fluting material for the manufacture of corrugated cardboard	15%	nil

*See Third Schedule of exemptions.

THIRD SCHEDULE EXEMPTIONS FROM DUTY

Part A

Goods imported or purchased before clearance through the Customs by Governments, Public Bodies, Privileged Persons and Institutions:

1. **The President**

Goods for use by the President.

2. **The Governments**

Goods for the use of the Government of Kenya, the Government of Tanzania or the Government of Uganda.

3. **East African Community**

Goods for the use of the East African Community.

4. **Commonwealth and other Governments**

(1) Goods consigned to officers or men or board a naval vessel belonging to another Commonwealth Government for their personal use or for consumption on board such vessel.

(2) Goods for the use of any of the armed forces of any allied power.

5. **Diplomatic Privileges**

(1) Goods for the official use of the United Nations or its specialized Agencies or any Commonwealth High Commission or of any foreign Embassy, Consulate or Diplomatic Mission.

(2) Goods for the use of a high official of the United Nations or its specialized Agencies or a member of the diplomatic staff of any Commonwealth or foreign country, where specific provision for such exemption is made by the Minister responsible for foreign affairs.

(3) On first arrival in the country of accreditation, or within three months of that date, the household and personal effects (including one motor vehicle), of an employee of the United Nations or of its specialized Agencies, any Commonwealth High Commission or any foreign Embassy, Consulate or Diplomatic Mission, provided such employee is not engaged in any other business or profession in East Africa.

6. **Officers of the Armed Forces and Civil Service**

(1) Uniforms, accouterments and equipment of an officer, including a warrant officer, of the armed forces or of the civil service of Kenya, Tanzania or Uganda, including the necessary arms and badges thereto, and consigned to such officers for their personal use as required by the regulations of their respective services.

(2) The professional robes, wigs and bands of judges, law officers, magistrates and all officers of the civil service of Kenya, Uganda or Tanzania or the East African Community, who are barristers-at-law and consigned to these officers for their use.

7. **Contractors to Government**
Machinery, plant, materials and rolling stock for use by an individual or firm under contract to the Government of Kenya, the Government of Uganda or the Government of Tanzania, or with prior approval of the Government, under contract to the East African Community, where such exemption forms part of the terms of the contract.
8. **Boundary or other Special Commissioners**
Goods for the private use of Boundary or other Special Commissioners and their assistants, while executing their duty, and with the prior sanction of the President.

War Graves Commission
Goods, including official vehicles but not including office supplies and equipment and the property of the Commission's staff, to the establishment and maintenance of war cemeteries by the Commonwealth War Graves Commission.
10. **Educational Institutions**
School stationery, instruments, appliances and similar requisites including furniture used in the classroom, workshop or laboratory for use by educational institutions, approved for the purpose of this exemption by the Chief Education Officer and subject to such limitations and conditions as the Commissioner may impose.
11. **British Council**
Goods for use by the British Council which are or will be a charge against the funds of the Council, not including goods for re-sale or for the personal use of the staff of the Council.
12. **Red Cross**
Goods consigned to the Tanzania Red Cross for free distribution in relief work, subject to such limitations and conditions as the Commissioner may impose.
13. **Seafarers' Welfare**
Articles of equipment not intended for re-sale and not including consumable stores or provisions, for use by the Missions to Seamen or other similar organizations approved for the purpose of this exemption by the Government, subject to such limitations and conditions as the Commissioner may impose.
14. **Religious Bodies**
Furniture, including altars, fonts and pulpits, ornaments of a non-consumable nature, stained glass windows, altar bread and communion wafers, sacramental wine, altar linen and vestments, bells, organs and blowers therefor and harmoniums, and parts or accessories thereof, imported by or for presentation to any religious body, for use in the conduct of religious services.
15. **Youth Associations**
Uniforms and appointments for the use of the Boy Scout, Girl Guide or other similar Associations.
16. **Disabled Drivers**
Motor vehicle controls and equipment specially designed for the use of disabled drivers.
17. **Blind Persons**
Materials and articles specially designed for the educational, scientific or cultural advancement of the blind for the use of an organization approved by the Government for the purpose of this exemption.
18. **Red Locust Control Service**
Goods for the use of the International Red Locust Control Service.

Part B**GENERAL EXEMPTIONS****1. Aircraft Operations:**

- (1) Aircraft, aircraft engines, parts and accessories thereof; air navigational instruments; lighting, radio and radar apparatus and equipment; equipment of a specialized nature for the repair, maintenance and servicing of an aircraft on the ground; ground signs, stairways for boarding aircraft, imported solely for use in connection with aircraft; catering stores, such as luncheon boxes, cardboard trays, paper plates, paper napkins, imported for use by any airline.
- (2) Kerosene, aviation spirit and similar fuels imported or purchased before clearance through the Customs solely for use in aircraft engines.

2. Containers

Containers, including boxes, tins, bottles, jars and other packages in which any goods not liable to an ad valorem duty are packed and imported, being ordinary trade packages for the goods contained therein.

3. Deceased Persons' Effects

Used personal effects, subject to such limitations as the Commissioner may impose, which are not for re-sale and have been the property of a deceased person and have been inherited by or bequeathed to the person to whom they are consigned.

4. Films

- (1) Film strips and slides of a scientific, educational or religious nature.
- (2) Cinematograph films, exposed and developed, of a scientific, technical or educational nature for exhibition solely to or by scientific or technical societies or in educational institutions, or for exhibition free of charge solely for the purpose of training.

5. Film Projects

Cinematograph, film strip and slide Projectors and epidiscopes imported for use by scientific, educational or religious institutions.

6. Fish, Crustaceans and Molluscs

Fish, crustaceans and molluscs, fresh (live or dead), chilled or frozen, caught and landed by canoes or vessels based in Kenya, Uganda or Tanzania.

7. Life Saving Apparatus

Lifebelts, lifebuoys and other life saving equipment.

8. Packing and Lagging

Materials for the packing and lagging of industrial machinery, piping and tanks.

9. Passengers' Baggage

Goods imported by passengers arriving from places outside East Africa, subject to the limitations and conditions specified in the following paragraphs:

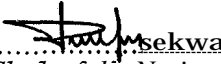
- (1) The goods shall be:
 - (a) the property of, and accompany, the passenger, except as provided in paragraph (7) of this item;
 - (b) for the personal or household use of the passenger in East Africa;
 - (c) of such kinds and in such quantities as the proper officer may allow; and
 - (d) shall not be disposed of by the passenger in East Africa within two years of the date of importation.
- (2) The following goods shall not be exempted under this item-
 - (a) alcoholic beverages of all kinds, perfumed spirits and tobacco and manufactures thereof, except as provided in paragraph (6) of this item;
 - (b) fabrics in the piece;

- (c) motor vehicles, except as provided in paragraph (3) of this item;
 - (d) any trade goods, or goods for sale or disposal to other persons.
- (3) Subject to paragraphs (1) and (2) of this item, the following goods may be exempted under this item when imported as baggage by a person who the proper officer is satisfied is bona fide changing his residence from a place outside to a place within East Africa-
- (a) wearing apparel;
 - (b) personal and household effects of any kind which were in his personal or household use in his former place of residence;
 - (c) one motor vehicle which the passenger personally has owned and used outside East Africa for at least 12 months (excluding the period of the voyage in the case of shipments).
- (4) Subject to the provisions of paragraphs (1) and (2) of this item, the following goods may be exempted under this item when imported as baggage by a person who the proper officer is satisfied is making a temporary visit not exceeding six months to East Africa-
- (a) non-consumable goods imported for his personal use during his visit which he intends to take out with him when he leaves East Africa at the end of his visit;
 - (b) consumable provisions and non-alcoholic beverages in such quantities and of such kinds as are in the opinion of the proper officer consistent with his visit.
- (5) Subject to paragraphs (1) and (2) of this item, the following goods may be exempted under this item when imported as baggage by a person who the proper officer is satisfied is a resident of East Africa returning from a visit to any place outside East Africa-
- (a) wearing apparel;
 - (b) personal and household effects which have been in his personal use or household use, but not including bicycles, cine or still projectors, record players, amplifiers, loudspeakers, gramophones, gramophone records, provisions, sound recording machines, tuners, radio and television receiving sets and radiograms;
 - (c) Instruments and tools for his personal use in his profession or trade.
- (6) (a) Subject to paragraph (1) of this item, and subject to sub-paragraphs (b) and (c) of this paragraph, duty shall not be levied on the following goods imported by, and in the possession of a passenger-
- (i) spirits (including liqueurs) or wine, not exceeding in all one sixth of a gallon;
 - (ii) perfume and toilet water not exceeding in all one pint, of which not more than a quarter may be perfume;
 - (iii) cigarettes, cigars, cheroots, cigarillos, tobacco and snuff not exceeding in all one half pound in weight;
- (b) these duty free allowances shall be granted to all passengers of seventeen years and over, except such passengers who are returning to East Africa from visits to countries contiguous to East Africa.
- (7) Subject to paragraphs (1) and (2) of this item, the exemptions granted in accordance with paragraphs (3), (4) and (5) of this item may be allowed in respect of baggage imported within two months of the arrival of the passenger or such further period as the Commissioner may allow. The duty free allowances granted in accordance with paragraph (6) of this item shall not be allowed in respect of goods specified in that paragraph imported in unaccompanied baggage.
10. **Printed Matter**
Carnets do passage, pass sheets and similar international temporary importation forms, posters, framed or unframed, unframed photographs and photographic enlargements and printed window transparencies advertising the tourist attractions of foreign countries provided that such goods are for free distribution and do not contain more than twenty-five per cent private commercial advertising.

11. **Protective Clothing**
Clothing and equipment specially designed for safety and protective purposes in industry or public undertakings, but not including leather gloves and similar articles of general use.
12. **Samples and Miscellaneous Articles**
Samples and miscellaneous articles not imported as merchandize, which in the opinion of the Commissioner have no commercial value.
13. **Sewing Machines**
Sewing machines, industrial, and specialized furniture therefor, imported or purchased before clearance through the Customs for installation in a factory approved by the Commissioner.
14. **Ship and Boat Parts, Accessories and Fittings**
Parts designed for ships, boats and canoes and specialized accessories and fittings therefor, but not including batteries or sparking plugs.
15. **Signs, Name-Plates, Licence Plates and Badges**
 - (1) Warning signs to protect the public from danger or to protect property.
 - (2) Street name-plates, road and traffic signs and signals, road and traffic sign materials.
 - (3) Licence plates and badges, street lighting equipment imported solely for use by a Local Government Authority.
16. **Telegraphic and Telephonic Material**
Telegraphic and telephonic materials, equipment, instruments and accessories imported for use by a telegraph or telephone company for the construction, working and maintenance of telegraph or telephone lines or for the transmission or reception of wireless telegraphy, but not including stationery or electric batteries suitable for use in vehicles, or wire.
17. **Timber**
Timber, imported for use in mines by a mining company.
18. **Museum Exhibits and Equipment**
 - (1) Museum and natural history exhibits and specimens imported for public museums or for scientific purposes.
 - (2) Museum showcases, display stands, mounting materials and other similar equipment imported for the preparation, storage and display of exhibits in museums approved for the purpose of such importation by the Government.
19. **Tombstones and Memorials**
Tombstones, memorials and commemorative brasses, engraved with a commemorative inscription to a deceased person, and ornaments for graves.
20. **Educational Articles and Materials**
Blackboards, blackboard cleaners and blackboard instruments; crayons, lead pencils (but not including propelling pencils and the like), eraser rubbers, rulers (not exceeding 12 inches), compasses, set squares, dividers and similar articles comprising mathematical and science instrument sets; pen-holders, pen nibs other than fountain and stylograph pen nibs, ink wells, not including ink wells in desk sets, writing ink powder.
21. **Packing Materials**
 - (1) Greaseproof paper bags designed for the packing of locally produced fats and printed with the names of the local products and the producer thereof
 - (2) Waxed-ply lined bags designed for the packing of locally Produced dried wholemilk powder and printed with the name of the local product and the producer thereof.
 - (3) Empty seed packets.
 - (4) Proofed paper for the manufacture of milk containers and printed with the name of the local products and the producer thereof.

- (5) Bags made of regenerated cellulose film.
- (6) Boxes, cartons and similar containers of paperboard, imported in a finished or partly finished condition.
22. **Bottles and Jars, Common, Empty**
Bottles and jars, common, empty, of the following types, as specified by the Minister:
- (1) Sprinkler bottles having a nozzle opening formed in the bottle mouth;
 - (2) Bottles and jars made to receive and fitted with ground glass stoppers or lids;
 - (3) Poison bottles having the outer surface fluted vertically with ribs or grooves recognizable by touch;
 - (4) "Winchester" bottles of a capacity of eighty fluid ounces or over;
 - (5) Bottles and jars of heat or chemical resistant special glass;
 - (6) Bottles and jars manufactured of opal glass;
 - (7) Bottles and jars manufactured of plastic material.
23. **Printing Paper**
Machine finished printing paper (wood free or esparto grass), flat, in the original mill ream wrappers, or in reels, of varying weights not less than 40 nor more than 85 grammes per square metre.
24. **Malawi Foodstuffs and Handicraft**
Foodstuffs, grown in Malawi and handicraft articles such as mats, utensils, etc. made in Malawi without the use of machinery and imported only for direct trading in village markets.

Passed in the National Assembly on the fifteenth day of January, 1968.


.....
Clerk of the National Assembly