



LAWS OF KENYA

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**CUSTOMS AND EXCISE ACT**

CHAPTER 472

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## CHAPTER 472

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*Customs and Excise*

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## CHAPTER 472

## CUSTOMS AND EXCISE ACT

[Date of assent: 25th September, 1978.]

[Date of commencement: 13th October, 1978.]

**An Act of Parliament to provide for the management and administration of the customs, for the assessment, charge and collection of customs and excise duties and for matters relating thereto and connected therewith**

[Act No. 13 of 1978, Act No. 6 of 1979, Act No. 13 of 1979, Act No. 10 of 1980, Act No. 12 of 1980, L.N. 18/1981, Act No. 6 of 1981, L.N. 154/1981, Act No. 1 of 1982, Act No. 9 of 1982, Act No. 14 of 1982, Act No. 17 of 1982, Act No. 8 of 1983, Act No. 13 of 1984, Act No. 19 of 1984, L.N. 162/1984, Act No. 8 of 1985, L.N. 152/1985, Act No. 19 of 1985, L.N. 11/1986, Act No. 10 of 1986, Act No. 10 of 1987, Act No. 22 of 1987, Act No. 10 of 1988, Act No. 2 of 1989, Act No. 8 of 1989, Act No. 10 of 1990, Act No. 12 of 1990, L.N. 433/1990, L.N. 19/1991, Corr. No. 16/1991, Act No. 8 of 1991, Act No. 3 of 1992, Act No. 9 of 1992, L.N. 7/1993, L.N. 105/1993, L.N. 286/1993, L.N. 303/1993, Act No. 4 of 1993, L.N. 25/1994, L.N. 41/1994, L.N. 64/1994, L.N. 122/1994, L.N. 334/1994, L.N. 349/1994, Act No. 6 of 1994, L.N. 377/1994, L.N. 378/1994, L.N. 383/1994, L.N. 386/1994, L.N. 490/1994, Act No. 8 of 1995, Act No. 13 of 1995, L.N. 333/1995, L.N. 388/1995, Act No. 8 of 1996, L.N. 2/1996, L.N. 3/1996, L.N. 20/1996, L.N. 117/1996, L.N. 315/1996, L.N. 6/1997, L.N. 15/1997, Act No. 2 of 1997, Act No. 8 of 1997, L.N. 15/1997, L.N. 43/1997, L.N. 114/1997, L.N. 115/1997, L.N. 118/1997, L.N. 119/1997, L.N. 123/1997, L.N. 144/1997, L.N. 159/1997, L.N. 160/1997, L.N. 172/1997, L.N. 173/1997, L.N. 174/1997, L.N. 347/1997, L.N. 549/1997, Act No. 5 of 1998, L.N. 12/1998, L.N. 26/1998, L.N. 27/1998, L.N. 39/1998, L.N. 45/1998, L.N. 58/1998, L.N. 119/1998, L.N. 122/1998, L.N. 164/1998, L.N. 12/1999; L.N. 27/1999, L.N. 33/1999, L.N. 48/1999, L.N. 108/1999, L.N. 109/1999, L.N. 135/1999, L.N. 136/1999, L.N. 166/1999, L.N. 184/1999, Act No. 4 of 1999, L.N. 65/2000, L.N. 80/2000, L.N. 116/2000, Act No. 9 of 2000, L.N. 65/2001, L.N. 135/2001, L.N. 136/2001, L.N. 137/2001, Act No. 6 of 2001, L.N. 12/2002, L.N. 14/2002, L.N. 26/2002, L.N. 27/2002, L.N. 112/2002, Act No. 7 of 2002, Act No. 15 of 2003, L.N. 90/2004, L.N. 121/2004, Act No. 4 of 2004, Act No. 6 of 2005, Act No. 10 of 2006, Act No. 9 of 2007, Act No. 8 of 2008, Act No. 8 of 2009, Act No. 10 of 2010, L.N. 38/2011, Act No. 4 of 2012, Act No. 10 of 2013, Act No. 38 of 2013.]

## PART I – PRELIMINARY

**1. Short title**

This Act may be cited as the Customs and Excise Act.

**2. Interpretation**

(1) In this Act, except where the context otherwise requires—

“**agent**” in relation to an aircraft, vessel or vehicle includes a person who notifies the proper officer in writing that he intends to act as the agent and who, or on whose behalf a person authorized by him, signs any document required or authorized by this Act to be signed by an agent:

Provided that the owner of an aircraft, vessel or vehicle, if resident or represented in Kenya, shall either himself or through his representative be deemed to be the agent for all the purposes of this Act if no agent is appointed;

“**aircraft**” includes every description of craft used in aerial navigation;

“**approved**” means approved by the Commissioner;

“**approved place of loading**” and “**approved place of unloading**” mean a quay, jetty, wharf or other place, including any part of a port or customs airport, appointed by the Commissioner by notice in accordance with section 9 to be a place where goods may be loaded or unloaded;

“**beer**” includes ale, porter and any other description of beer and any liquor, including beer substitute, which is produced as result of the alcoholic fermentation of an extract derived from barley malt, a cereal grain, starch or saccharine matter and hops or hops substitute, in potable water with other suitable ingredients and which contains more than two per centum of proof spirit but does not include—

- (a) any beer made or brewed by any person and which is not offered for, or intended to be offered for sale;
- (b) any kind of beer which the Minister may, by order in the *Gazette* exclude from the provisions of this Act;

“**boarding station**” means a place appointed by the Commissioner by notice in the *Gazette* to be a place for aircraft or vessels arriving at or departing from a port or place to bring to for the boarding by or the disembarkation of officers;

“**bonded factory**” means the premises licensed by the Commissioner for the manufacture of goods for export under bond;

“**bonded warehouse**” means a warehouse licensed by the Commissioner under section 51 for the deposit of dutiable goods on which duty has not been paid and which have been entered to be warehoused and includes a duty-free shop;

“**brewer**” means the holder of a valid licence to brew beer under section 91;

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

“**by authority**” means by the authority of the Commissioner or of any officer doing his duty in the matter in relation to which the expression is used;

“**cargo**” includes all goods imported, exported or carried coastwise in an aircraft, vessel or vehicle other than goods which are required as stores for consumption or use by or for that aircraft, vessel or vehicle, its crew and passengers, and the *bona fide* personal baggage of the crew and passengers;

“**carriage coastwise**” has the meaning assigned to it by section 81;

“**cigar**” means a cigar, cheroot or cigarillo prepared from tobacco;

“**cigarette**” means a cigarette prepared from tobacco and includes any form of tip and the paper thereof;

“**Commissioner**” means—

- (a) the Commissioner-General appointed under section 11(1) of the Kenya Revenue Authority Act (Cap. 469); or

- (b) with respect to powers or functions that have been delegated under section 11(4) of the Kenya Revenue Authority Act to another Commissioner, that other Commissioner;

**“compounded spirits”** means spirits which have been distinctly altered in character by redistillation with, or by the addition of, flavouring matter or other materials or ingredients; and **“to compound”** means to prepare compounded spirits;

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

**“concessional loan”** means a loan with at least twenty-five per cent grant element;

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

**“country of importation”** means any country or customs territory into which goods are imported;

**“customs”** or **“the customs”** means the Customs and Excise Department;

**“customs airport”** means an airport appointed by the Commissioner by notice in accordance with section 9 to be an airport for the purposes of this Act;

**“customs area”** means a place appointed by the Commissioner by notice in accordance with section 9 for the deposit of goods subject to customs control;

**“customs and excise revenue”** means amount collectable by the customs in accordance with the provisions of this Act;

**“customs control”** means any measures taken by the Commissioner in relation to the goods specified in section 12 to ensure compliance with the provisions of this Act;

**“customs territory”** means all parts of Kenya in which this Act applies in full, but does not include an export processing zone;

**“customs warehouse”** means a place approved by the Commissioner for the deposit of unentered, unexamined, detained or seized goods for the security thereof or pending payment of the duties due thereon;

**“denaturer”** means a person holding a licence under section 91 to denature spirits; and **“to denature”** means to render unfit for human consumption;

**“dissolving”** means a dissolving of materials for making a priming or colouring solution;

**“distiller”** means a **person** holding a licence to manufacture spirits under section 91 by distillation of a fermented liquor or by any other process; and **“distillery”** means his factory;

“**distillation period**” means the period prescribed by regulations for the purpose of taking account of feints and spirits produced;

“**distiller’s warehouse**” means a place of security provided by a distiller and approved by the Commissioner under section 100;

“**domestic**”, in relation to an article, means an article normally used in the household;

“**drawback**” means a refund of all or part of any import duty paid in respect of goods exported or used in a manner or for a purpose prescribed as a condition for granting drawbacks;

“**dumping duty**” means a duty imposed by an order made under section 125;

“**dutiable goods**” means goods chargeable with duty under this Act;

“**duty**” includes excise duty, import duty, export duty, levy, imposition, tax or surtax imposed on goods, services and gaming takings under this Act;

“**duty free shop**” means a room or premises situated in a port and licensed by the Commissioner for the deposit of dutiable goods on which duty has not been paid and which have been entered to be warehoused for use as ship stores or for sale to passengers departing to places outside Kenya.

“**excisable goods**” means goods manufactured in Kenya or imported into Kenya on which an excise duty is imposed under this Act;

“**excisable value**” means ex-factory selling price or the value determined in accordance with section 127C;

“**excise duty**” means a duty of excise imposed on goods manufactured in Kenya or imported into Kenya and specified in the Fifth Schedule;

“**excise stamp**” means an excise stamp prescribed by the Commissioner under section 116B;

“**ex-factory selling price**” means the price at which goods are sold from a factory exclusive of value added tax and excise duty;

“**export**” means to take or cause to be taken out of the customs territory or into an export processing zone;

“**factory**” means any premises on which a person is licensed to—

- (a) manufacture and store excisable goods;
- (b) use excisable goods in other manufactures;

“**feints**” means spirits conveyed into a receiver in a distillery entered under this Act as a feints receiver;

“**foreign port**” means a place beyond the boundaries of Kenya;

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



“**goods**” includes all kinds of articles, wares, merchandise and livestock, and, where any such goods are sold under this Act, the proceeds of sale;

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

“**goods under drawback**” means goods in relation to which a claim for drawback has been or is to be made under section 151;

“**Government warehouse**” means a place provided by the Government for the deposit of dutiable goods on which duty has not been paid and which have been entered to be warehoused;

“**gravity**” in relation to a liquid means the ratio of the weight of a volume of the liquid to the weight of an equal volume of distilled water, the volume of each liquid being computed as at 15.55 degrees centigrade; and where the gravity of a liquid is expressed as a number of degrees that number shall be such ratio multiplied by one thousand;

“**identical goods**” means goods which—

- (i) are the same in all respects, including physical characteristics, quality, and reputation with the goods being appraised, minor differences in appearance notwithstanding;
- (ii) are produced in the same country as the goods being appraised; and
- (iii) were produced by or on behalf of the person by or on behalf of whom the goods appraised were produced,

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

“**information technology**” means any equipment or software for use in storing, retrieving, processing or disseminating information;

“**import**” means to bring or cause to be brought into the customs territory from a foreign country or from an export processing zone;;

“**import duty**” means duty imposed on goods imported into Kenya and specified in the First Schedule;

“**industrial**”, in relation to an article, means that the article has been shown to the satisfaction of the Commissioner to be made for use solely or principally as industrial apparatus, plant or machinery, or as a specialized part thereof;

“**licence**” means a valid licence issued under this Act;

“**low wines**” means spirits of the first extraction conveyed into a receiver in a distillery entered under this Act as a low wines receiver;

**“manufacture”** includes—

- (a) the production of excisable goods;
- (b) any intermediate or uncompleted process in the production of excisable goods;
- (c) the distilling, rectifying, compounding or denaturing of spirits;
- (d) the production of goods for export under bond;
- (e) the processing or production of goods for export in an export processing zone.

**“manufactured tobacco”** means tobacco made up—

- (a) ready for smoking in a pipe, other than tobacco made up by the grower without the use of machinery;
- (b) ready for use in the making of cigarettes or cigars; or
- (c) in the form of cake, plug, roll or stick;

**“manufacture under bond”** means the production of goods under a licence issued under section 58A;

**“master”** includes a person for the time being having or taking charge or command of an aircraft or vessel;

**“materials”** means goods from which excisable goods are capable of being manufactured and any residue from a process of manufacture;

**“methylated spirits”** means spirits denatured in accordance with a formula prescribed by regulations for methylated spirits;

**“Minister”** means the Cabinet Secretary for the time being responsible for matters relating to finance;

**“name”** includes the registered mark of an aircraft, vessel or vehicle;

**“night”** means the period between six o'clock in the afternoon of any day and six o'clock in the forenoon of the following day;

**“officer”** includes any person, other than a labourer, employed in the service of the customs or for the time being performing duties in relation to the customs;

**“official aid funded project”** means a project funded by means of a grant or concessional loan in accordance with an agreement between the Government and any foreign government, agency, institution, foundation, organisation or any other aid agency;

**“opaque beer”** means a potable beer liquor derived from the fermentation of a mash of cereal grain or vegetable or grain or vegetable products with or without the addition of sucrose or honey and which contains not less than two and a half per centum of absolute alcohol by volume;

**“original gravity”**, in relation to a liquid, means its gravity before fermentation;

“**owner**” in respect of any goods, aircraft, vessel, vehicle, plant or other thing, includes a person (other than an officer acting in his official capacity) being or holding himself out to be the owner, manufacturer, licensee, importer, exporter, consignee, agent, or the person in possession of, or beneficially interested in, or having control of, or power of disposition over, the goods, aircraft, vessel, vehicle, plant or other thing;

“**package**” includes every means by which goods for conveyance may be cased, covered, enclosed, contained or packed;

“**plant**” includes utensils, presses, machinery, mills, implements, appliances and fittings;

“**point of sale**” in respect of excisable goods manufactured in Kenya, means the point of delivery of the goods from the excise stockroom in an open market sale between buyer and seller independent of each other;

“**port**” means a place, whether on the coast or elsewhere, appointed by the Commissioner by notice in accordance with section 9, subject to any limitations specified in the notice, to be a port for the purpose of this Act; and in relation to aircraft, a port means a customs airport;

“**postal article**” includes any letter, postcard, newspaper, book, document, pamphlet, pattern, sample packet, small packet, parcel, package or other article whatsoever in course of transmission by post;

“**Post Office**” means the Postal Corporation of Kenya established under the Postal Corporation of Kenya Act, 1998;

“**premises**” includes any building, house, room or place;

“**price actually paid or payable**” means the total payments made or to be made by a buyer to or for the benefit of the seller or imported goods which are the subject of a customs valuation;

“**prohibited goods**” means goods the importation, exportation, or carriage coastwise of which is prohibited under the provisions of this Act or any other written law;

“**proper officer**” means an officer whose right or duty it is to require the performance of, or to perform, the act referred to;

“**rebate**” means a reduction or diminishment of charge for duty;

“**rectifier**” means a person holding a licence to rectify spirits under section 91; and “to rectify” means to redistill spirits removed from a spirits receiver for the purpose of purifying or adding flavour;

“**rectifier’s warehouse**” means a place of security provided by a rectifier and approved by the Commissioner under section 100;

“**refinery**” means a bonded warehouse licensed by the Commissioner for the treatment of oils;

“**refund**” means the return or repayment of duties already collected;

**“regional market”** means the countries with which Kenya shares a common border, and includes Rwanda, Burundi and the Congo;

**“regulations”** includes rules and any subsidiary legislation made under this Act;

**“remission”** means the waiver of duty or refrainment from exacting of duty;

**“restricted goods”** means goods the importation, exportation or carriage coastwise of which is prohibited, save in accordance with conditions regulating it, and goods the importation, exportation or carriage coastwise of which is in any way regulated by or under this Act or any other written law;

**“services”** means—

- (a) any supply by way of business that is not a supply of goods or money; or
- (b) anything which is not a supply of goods but is done for a consideration (including, if so done, the granting, assignment or surrender of any right);

**“similar goods”** means goods which have similar—

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

which make them commercially interchangeable in the performance of functions;

**“smuggling”** means the importation, exportation or carriage coastwise, or the removal from or into Kenya of goods with intent to defraud the customs, or to evade any prohibition of, restriction, on regulation or condition as to, importation, exportation, carriage coastwise or removal, of goods;

**“specially denatured spirits”** means spirits denatured in accordance with a formula prescribed by regulations for specially denatured spirits;

**“spirits”** means spirits of any description and includes all liquor mixed with spirits and all mixtures and compounds or preparations made with spirits, but does not include denatured spirits;

**“still”** includes any part of a still;

**“sufferance wharf”** means a place, other than an approved place of loading or unloading, at which the Commissioner may, subject to such conditions as he may either generally or in any particular case impose, allow goods to be loaded or unloaded;

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

**“sugar”**, for the purpose of the Fifth Schedule, means sugar of any description, finished or unfinished, and any product of any sugar manufacturing operation containing saccharine matter, but does not include glucose, jaggery, molasses, sugar candy or exhausted sugarcane pulp, nor

does it include brown sugar made by a person, and in plant and in premises, approved by the Minister, in the manufacture of which neither vacuum pan nor a vacuum evaporator has been employed;

**“suspended duty”** means a duty specified in the Second Schedule;

**“tariff description”** means the description of goods in the third column of the First Schedule;

**“tax computerized system”** means any software or hardware for use in storing, retrieving, processing or disseminating information relating to excise duty;

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

**“tobacco licensee”** means a person licensed to manufacture tobacco, cigarettes and cigars;

**“tonne”** means a metric tonne of 1,000 kilograms;

**“tons register”** means the tons of a ship’s net tonnage ascertained and registered according to the tonnage regulations of the Merchant Shipping Act (Cap. 389), or in the case of a ship which is not registered under that Act, ascertained as if it were so registered;

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

**“transshipment”** means the movement, either directly or indirectly, of goods from an aircraft, vessel or arriving in Kenya from a foreign place, to an aircraft, vessel or vehicle departing to a foreign destination;

**“transaction value”** means the price paid or payable for imported goods, as determined in accordance with the seventh schedule;

**“transit”** means the movement of goods imported from a foreign place through Kenya to a foreign destination;

**“transit shed”** means a building appointed by the Commissioner by notice in accordance with section 9 for the deposit of goods subject to customs control;

**“Tribunal”** means the Appeals Tribunal established under section 127E;

**“uncustomed goods”** includes dutiable goods on which the full duties due have not been paid, and any goods, whether dutiable or not, which are imported, exported, carried coastwise or in any way dealt with contrary to the provisions of this Act;

**“utensil”** includes a container, tank, storage bin, receptacle or vat;

**“variable import duty”** means import duty imposed on goods imported into Kenya and specified in the Eleventh Schedule;

**“vehicle”** includes every description of conveyance for the transport by land of human beings or goods;

“**vessel**” includes every description of conveyance for the transport by water of human beings or goods;

“**voyage**” includes flight by aircraft;

“**warehoused**” means deposited in a Government or bonded warehouse with the authority of the person in charge of the warehouse;

“**warehouse keeper**” means the holder of a licence in respect of a bonded warehouse;

“**wash**” means the fermented liquor from which spirits are produced by distillation;

“**wharf owner**” includes an owner or occupier of an approved place of loading or unloading or of a sufferance wharf;

“**wine**” means a liquor of a strength not exceeding 50 degrees of proof which is made from fruit and sugar or from fruit and sugar mixed with any other material and which has undergone a process of fermentation and includes mead;

“**worts**” means the liquid obtained by dissolving sugar or molasses in water or by extracting the soluble portion of malt or corn in the process of brewing and any primary or colouring solution.

(2) For the purposes of this Act—

- (a) goods shall be deemed to be entered when the entry, made and signed by the owner in the prescribed manner, is accepted and signed by the proper officer and when any duty due or deposit required under this Act in respect of the goods has been paid or security has been given for compliance with this Act;
- (b) goods shall be deemed to be entered for home use when they have been declared for use in Kenya, other than temporary use, and the provisions of paragraph (a) have been fulfilled;
- (c) the time of importation of goods shall be deemed to be—
  - (i) in the case of goods for home use the time at which the goods come within the boundaries of the customs territory; and
  - (ii) in the Case of export processing zone import, the time at which the goods come within the approved entry into an export processing zone;
- (d) the time of exportation of goods shall be deemed to be—
  - (i) in the case of goods originating from the customs territory, at the time at which the carrying aircraft or vessel departs from its final position, anchorage or berth at the port or place within the customs territory at which the goods at shipped for exportation, or at the time when they are introduced into an export processing zone;
  - (ii) in the case of goods exported overland and originating from the customs territory or from an export processing zone, the time at which the goods pass across the boundaries of Kenya;

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- (iii) in the case of export processing zone exports which are destined to the customs territory, at the time they are removed through the approved exit out of the zone;
  - (iv) at the time at which the carrying aircraft or vessel departs from its final position, anchorage or berth at the port or place within the customs territory at which such export processing zone exports are shipped for exportation;
  - (e) where an aircraft, vessel or vehicle arrives within Kenya from a foreign port or place, then, in relation to each port or place within Kenya at which it may arrive, it shall be deemed to have arrived from a foreign port or place;
  - (f) where an aircraft, vessel or vehicle proposes to depart from Kenya to a foreign port or place, then, in relation to each port or place within Kenya from which it may depart, it shall be deemed to be departing therefrom to a foreign port or place;
  - (g) a reference to Kenya, shall be deemed to include a reference to an installation within the meaning of the Continental Shelf Act (Cap. 312), whether or not situated within the territorial waters;
  - (h) a reference to producing goods shall include a reference to growing or manufacturing goods and to the application of any process in the course of producing goods;
  - (i) every act, matter or thing required or authorized by this Act to be done or performed by, with, to or before the Commissioner shall be deemed to be so done or performed if done or performed by, with, to or before an officer appointed by the Commissioner for that purpose;
  - (j) every person employed on a duty or service relating to the customs by order, or with the concurrence of the Commissioner shall be deemed to be the proper officer for that duty or service; and every act required by law at any time to be done by, with, to or before a particular officer nominated for that purpose shall be deemed to be so done if done by, with, to or before any person appointed by the Commissioner to act for that particular officer;
  - (k) customs warehouse rent payable in respect of goods stored or deposited in a customs warehouse shall be deemed to be duty;
  - (l) over and above the import duties chargeable in accordance with the First Schedule—
    - (i) an additional duty of twenty per centum shall be payable in respect of all used motor vehicles (excluding agricultural tractors of Tariff Numbers 8701.10.00, 8701.30.00 and 8701.90.00) which are imported:
 

Provided that where the vehicle (excluding a motor-cycle)—

      - (aa) has been in use for a period not exceeding five years, the additional duty shall be twenty per centum;
      - (bb) has been in use for a period exceeding five years, but not exceeding eight years, the additional duty shall be twenty per centum or thirty thousand shillings, whichever is the higher;

- (cc) has been in use for a period exceeding eight years the additional duty shall be twenty per centum or sixty thousand shillings, whichever is the higher;
- (ii) an additional duty of two and a half per centum *ad valorem*, or five per centum of the specific rate specified in the First Schedule, whichever is the higher, or such other additional duty as the Minister may, by notice in the *Gazette*, specify, shall be payable in respect of all goods entered for home use from an export processing zone;
- (iii) an additional duty of ten per centum shall be payable in respect of temporary imports when entered for home use;
- (iv) an additional duty of ten per centum shall be payable in respect of transit goods when entered for home use;
- (ll) goods shall be deemed to be unassembled if imported in a completely knocked down form by an approved assembler of such goods appointed by the Commissioner by notice in the *Gazette*:  
Provided that the Commissioner may, by notice in the *Gazette*, specify goods which shall, notwithstanding the provisions of this paragraph, not be deemed to be unassembled;
- (m) subject to paragraph (ll) radios and radio-cassette players or recorders shall be deemed to be unassembled when imported in completely knocked down form and where, *inter alia*—
  - (i) the diodes, resistors, transistors and similar components are unmounted;
  - (ii) the printed circuit boards are unmounted;
  - (iii) the speaker or speakers are unmounted;
  - (iv) the knobs are unmounted;
  - (v) the casings are unassembled; and
  - (vi) the aerial is unmounted.
- (n) where parts for the assembly of motor vehicles in a bonded warehouse are imported separately by an approved motor vehicle assembler, the rate of duty applicable shall, notwithstanding any other provision of this Act, be that applicable to unassembled motor vehicles:

Provided that such parts shall be imported in such condition as may be prescribed by the Commissioner.

(3) The interpretation of the First Schedule 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 heading and tariff descriptions and any relative section or chapter notes and, where the headings or notes do not otherwise require, according to the following provisions of this subsection;



- (b)
  - (i) a reference in a tariff description to an article shall be taken to include a reference to that article whether incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article; and such a reference shall also be deemed to include a reference to that article complete or finished, or falling to be classified as complete or finished by virtue of this subsection, whether imported, unassembled or disassembled;
  - (ii) where parts of an article are separately imported the Commissioner may apply subparagraph (i) to those parts;
  - (iii) a reference in a tariff description 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 any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance; however classification of goods consisting of more than one material or substance shall be according to paragraph (c);
- (c) where, by application of paragraph (b)(iii) or for any other reason, goods are *prima facie* classifiable under two or more tariff descriptions, classification shall be effected as follows—
  - (i) the tariff description which provides the most specific description shall be preferred to tariff descriptions providing a more general description; however where two or more tariff descriptions each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale those tariff descriptions are to be regarded as equally specific in relation to those goods even if one of them gives a more complete or precise description of the goods;
  - (ii) mixtures and composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to subparagraph (i), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable;
  - (iii) where goods cannot be classified by subparagraph (i) or (ii) they shall be classified under the heading which occurs last among those which equally merit consideration;
- (d) where goods cannot be classified in the manner provided by paragraph (a), (b) or (c) they shall be classified under the tariff description appropriate to the goods to which they are most akin;
- (e)
  - (i) camera cases, instrument cases, gun cases drawing instrument cases, necklace cases and similar containers specially shaped or fitted to contain a specific article, suitable for long-term use and imported with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith but this paragraph does not apply to containers which give the whole its essential character;

- (ii) subject to the provisions of subparagraph (i), packing materials for goods therein shall be classified with the goods if they are of a kind normally used for packing such goods but this subparagraph is not applicable when such packing materials or packing containers are clearly suitable for repetitive use;
  - (f) for legal purposes, the classification of goods in the tariff description of a heading shall be determined according to the terms of those tariff descriptions and any chapter notes relative to those tariff descriptions and, *mutatis mutandis*, according to this subsection, on the understanding that only the tariff descriptions at the same level are comparable, and for the purposes of this subsection the relative section and chapter notes also apply, unless the context otherwise requires;
  - (g) the classification of goods within a tariff description shall have regard to the wording of the heading;
  - (h) where in any tariff description parts of articles are classified with those articles, mention of any of the articles in a tariff description of that heading shall be deemed to include a mention of parts of those articles, except in so far as the contrary intention appears from the wording of the tariff description;
  - (i) where goods are classified 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 customs, the conditions of use shall not be taken to be fulfilled unless at the time of importation or clearance the intended direct use is proved to the satisfaction of the Commissioner;
  - (j) where an alternative rate of duty is shown, the rate chargeable is that which results in the higher duty charge.
- (4) For the avoidance of doubt, the provisions of the First Schedule with respect to—
- (a) tariff descriptions and the classification of goods;
  - (b) units of quantities,

and the rules of interpretation of that Schedule set out in subsection (3) shall apply to the Second, Fourth and Fifth Schedules.

[Act No. 13 of 1979, s. 2, Act No. 10 of 1980, s. 2, Act No. 10 of 1988, s. 2, Act No. 8 of 1989, s. 2, Act No. 12 of 1990, ss. 36-38, Act No. 8 of 1991, s. 2, Act No. 9 of 1992, s. 2, Act No. 4 of 1993, s. 2, Act No. 5 of 1994, s. 2, Act No. 6 of 1994, s. 2, Act No. 13 of 1995, s. 2, Act No. 8 of 1997, s. 2, Act No. 5 of 1998, s. 2, Act No. 4 of 1999, s. 2, Act No. 9 of 2000, s. 2, Act No. 6 of 2001, s. 2, Act No. 7 of 2002, s. 2, Act No. 15 of 2003, s. 2, Act No. 4 of 2004, s. 2, Act No. 9 of 2007, s. 2, Act No. 8 of 2008, s. 2, Act No. 10 of 2010, s. 2, Act No. 38 of 2013, s. 2.]

## PART II – ADMINISTRATION

### 3. Responsibility for administration, etc.

(1) The Commissioner shall, subject to the direction of the Minister, be responsible for the control and management of the customs and for the collection of, and accounting for, customs and excise revenue.

(2) The Commissioner may authorize any officer to exercise any of the powers conferred by this Act upon the Commissioner subject to such limitations as the Commissioner may think fit.

(3) An officer who is appointed to a permanent office or employment in the customs shall, on his appointment thereto, make and subscribe before a magistrate or commissioner for oaths, a declaration in the form set out in the Tenth Schedule.

[Act No. 4 of 2004, s. 3.]

#### **4. Customs seal and flag**

(1) There shall be a seal of the customs.

(2) There shall be a flag of the customs which shall distinguish vessels employed in the service of the customs from other vessels.

#### **5. Officer to have powers of police officer**

For the purpose of carrying out this Act, every officer shall, in the performance of his duty, have all the powers, rights, privileges and protection of a police officer.

#### **6. Hours of attendance**

(1) The working days and hours of general attendance of officers shall be such as may be prescribed by the Commissioner.

(2) Where a person desires the attendance of an officer at a time outside the hours of general attendance, then that person shall make request therefor on the prescribed form to the proper officer at the port or place where the attendance is desired; and, subject to any regulations and to the payment of the prescribed fees, the grant of the request shall not be unreasonably refused by the proper officer.

(3) Where a person desires the attendance of an officer at any premises or place at which customs business is not normally carried on, then that person shall make request therefor on the prescribed form to the proper officer and, subject to any regulations and to the payment of the prescribed fees, the grant of the request shall be in the discretion of the proper officer.

#### **7. Offences by or in relation to officers**

(1) An officer who—

- (a) directly or indirectly asks for, or takes, in connexion with any of his duties a payment or other reward whatsoever, whether pecuniary or otherwise, or a promise or security for any such payment or reward, not being a payment or reward which he is lawfully entitled to claim or receive; or
- (b) enters into or acquiesces in any agreement to do, abstain from doing, permit, conceal, or connive at, any act or thing whereby the customs is or may be defrauded, or which is contrary to the provisions of this Act or the proper execution of the duty of that officer; or

- (c) discloses, except for the purposes of this Act or when required to do so as a witness in a court or with the approval of the Minister, information acquired by him in the performance of his duties relating to a person, firm or business of any kind,

shall be guilty of an offence and liable to imprisonment for a term not exceeding three years.

(2) A person who dishonestly—

- (a) directly or indirectly offers or gives to an officer a payment or reward whatsoever, whether pecuniary or otherwise, or a promise or security for any such payment or reward; or
- (b) proposes or enters into an agreement with an officer,

in order to induce him to do, abstain from doing, permit, conceal, or connive at, any act or thing whereby the customs is or may be defrauded, or which is contrary to the provisions of this Act or the proper execution of the duty of that officer, shall be guilty of an offence and liable to imprisonment for a term not exceeding three years.

### **8. Disclosure and exchange of information**

Notwithstanding any other provisions of this Act, the Commissioner may—

- (a) disclose information to a person in the service of the Government in a revenue or statistical department where the information is needed for the purposes of the official duties of that person solely for revenue or statistical purposes; and
- (b) subject to such reciprocal arrangements as may be agreed upon by him, furnish to the competent authorities of a foreign country any information, certificate, official report or other document with a view to the prevention, investigation or suppression of offences against the laws and regulations applicable to the importation or exportation of goods into or from the territory of that foreign country.

[Act No. 4 of 1993, s. 3.]

### **9. Appointment and fixing of limits of ports, customs areas, etc.**

(1) Subject to subsection (1A) the Commissioner shall by notice in the *Gazette* appoint and fix the limits of—

- (a) ports;
- (b) customs airports;
- (c) places of loading and unloading within ports;
- (d) boarding stations;
- (e) customs areas;
- (f) sufferance wharves;
- (g) places for the landing and embarkation of persons;
- (h) places for the examination of goods (including baggage);
- (i) transit sheds;
- (j) roads or routes in Kenya over which goods in transit, or carried coastwise, shall be conveyed;

- (k) entrances and exits, whether general or special, to and from any customs area, port, or airport within Kenya.

(1A) Notwithstanding the provisions of subsection (1), transit sheds and other customs areas shall—

- (a) only be located in plots of not less than 2.5 hectares:

Provided that this requirement shall not apply to transit sheds appointed before 12th June, 2003;

- (b) have a railway siding in case of transit sheds handling goods imported by sea;
- (c) be located not more than one kilometre from the runway, in the case of transit sheds used for the handling of goods imported by air;
- (d) be located within or next to existing customs areas, in the case of transit sheds at frontier ports;
- (e) where located more than ten kilometres from the port, not be used for the handling of transit or transshipment goods;
- (ee) where used to consolidate cargo, comply with such conditions as the Commissioner may, by notice in the *Gazette*, prescribe;
- (f) if appointed before the commencement of this subsection, comply with this subsection not later than the 31st December, 2004.

(2) An appointment made under subsection (1) may be subject to such conditions, including the provision of suitable accommodation for officers, as the Commissioner may think fit:

Provided that—

- (a) the private operators of transit sheds shall provide to the Commissioner such security to cover the duties on goods deposited therein as the Commissioner may determine; and
- (b) the Commissioner may revoke the appointment of any transit shed whose average monthly revenue in the calendar year ending on 31st December, 2004, or any subsequent calendar year, is less than one hundred million shillings.

(3) The Commissioner may, in any particular case, on a temporary basis and subject to such conditions as he may think fit, permit any boarding station, area, wharf, place, road, route, entrance or exit to be used as if it had been so appointed and in that case this Act shall apply thereto as if it had been so appointed.

(4) Any person who—

- (a) deposits transit goods in a place other than one appointed by the Commissioner under subsection (1);
- (b) fails to comply with, or contravenes, any of the conditions prescribed by the Commissioner with respect to the operation of transit sheds;
- (c) deposits or allows any person to deposit prohibited goods in the transit shed; or

- (d) is in any way involved in fraudulent activity with respect to the goods deposited in a transit shed,

shall be guilty of an offence and liable to a fine not exceeding one million, five hundred thousand shillings, and the Commissioner may revoke the appointment of the transit shed to which the offence relates.

[Act No. 4 of 1999, s. 3, Act No. 15 of 2003, s. 3, Act No. 4 of 2004, s. 4.]

#### **10. Accommodation on wharves**

(1) A wharf owner shall provide to the satisfaction of the Commissioner—

- (a) suitable office accommodation on his wharf or sufferance wharf for the exclusive use of the officer employed at the wharf; and
- (b) such shed accommodation for the protection of goods as the Commissioner may in writing declare to be requisite.

(2) Where a wharf owner contravenes any of the provisions of this section then

- (a) the appointment of a place of loading or unloading or a sufferance wharf may be withheld until the required accommodation is provided to the satisfaction of the Commissioner;
- (b) any existing appointment may be revoked.

#### **11. Offences in respect of customs areas, etc.**

(1) No person or vehicle shall enter or leave a customs area, port or airport and no goods, whether dutiable or not, shall be brought into or out of any such area, port or airport except through an entrance or exit appointed in accordance with section 9.

(2) No person shall enter any part of a customs area, port or airport when forbidden to do so by an officer, nor remain in such an area or port, or any part thereof, when requested to leave the area or port, or part thereof, by an officer.

(3) A person or vehicle entering or leaving, or goods which are being brought into or out of, a customs area, port or airport may be detained by an officer for the purposes of search or examination.

(4) A person who contravenes this section shall be guilty of an offence and liable to a fine not exceeding twenty thousand shillings and any goods in respect of which the offence has been committed shall be liable to forfeiture.

[Act No. 13 of 1995, s. 3.]

#### **12. Customs control of goods**

(1) The following goods shall be subject to customs control—

- (a) all imported goods, including goods imported through the Post Office, from the time of importation until delivery for home use or until exportation, whichever first happens;
- (b) all goods under drawback from the time of the claim for drawback until exportation;
- (c) all goods subject to export duty from the time when the goods are brought to a port or place for exportation until exportation;

- (d) all goods subject to restriction on exportation from the time the goods are brought to a port or place for exportation until exportation;
  - (e) all goods which are with the permission of the proper officer stored in a customs area pending exportation;
  - (f) all goods on board an aircraft or vessel whilst within a port or place in Kenya;
  - (g) all dutiable goods and excisable goods on which duty has not been paid;
  - (h) all seized goods and all goods under a notice of seizure.
- (2) Where any goods are subject to customs control then—
- (a) any officer may at any time examine those goods;
  - (b) except by authority or in accordance with this Act, no person shall interfere in any way with those goods:

Provided that the Commissioner may, permit the assembly of any vehicle, machinery or part processing of any other goods if he is satisfied that the vehicle, machinery or other goods will not lose their identity after the assembly or part processing.

(3) Where goods are subject to customs control, the Commissioner may permit the owner of those goods to abandon them to the customs; and on abandonment the goods may, at the expense of the owner thereof, be destroyed or otherwise disposed of as the Commissioner may direct and the duty thereon shall be remitted or refunded, as the case may be.

(4) A person who contravenes subsection (2)(b) shall be guilty of an offence and liable to a fine not exceeding five hundred thousand shillings or to imprisonment for a term not exceeding three years, or to both, and any goods in respect of which the offence has been committed shall be liable to forfeiture.

[Act No. 10 of 1987, s. 2, Act No. 10 of 1988, s. 3, Act No. 10 of 1990, s. 2, Act No. 9 of 1992, s. 3, Act No. 13 of 1995, s. 4, Act No. 8 of 1997, s. 3.]

### **13. Liability for loss, etc., through negligence of officer**

Where loss or damage is occasioned to goods subject to customs control or to plant in a factory through the wilful or negligent act of an officer, then an action shall lie against the Commissioner or that officer in respect thereof.

## PART III – IMPORTATION

### *Prohibited and Restricted Imports*

### **14. Prohibited and restricted goods**

(1) The goods specified in Part A of the Eighth Schedule are prohibited imports and the importation thereof is prohibited.

(2) The goods specified in Part B of the Eighth Schedule are restricted imports and the importation thereof, save in accordance with any conditions regulating their importation, is prohibited.

**15. Power to prohibit, etc., imports**

(1) The Minister may, by order published in the *Gazette*, amend Part A or B of the Eighth Schedule.

(2) The Minister may, by order in the *Gazette*—

- (a) provide that the importation of any goods or class of goods shall be prohibited or shall be prohibited save in accordance with conditions which may be specified;
- (b) limit the application of the provisions of the Eighth Schedule in respect of all or any of the goods specified therein,

and thereupon in respect of those goods the provisions of this Act shall apply as if the goods are, or are not, as the case may be, included in the Eighth Schedule.

(3) Any order made under this section may specify goods, or any class of goods, either generally or in any particular manner and may prohibit or restrict the importation thereof either from all places or from any particular country or place.

[Act No. 13 of 1978, Sch.]

**16. Exemption of goods in transit, etc.**

(1) Subject to subsection (2), sections 14 and 15 shall not apply to goods imported in transit, or for transshipment, or as stores of an aircraft or vessel, unless the goods come within item 2 of Part A of the Eighth Schedule, or are goods of which the importation in transit, or for transshipment, or as stores for an aircraft or vessel, is expressly prohibited or restricting the importation of goods.

(2) Where, under subsection (1), sections 14 and 15 do not apply to goods imported in transit, or for transshipment, or as stores for an aircraft or vessel, then those goods shall be re-exported within such time and subject to such conditions as may be prescribed; and if the goods are not so re-exported, the owner thereof shall be guilty of an offence and the goods in respect of which an offence has been committed shall be liable to forfeiture.

(3) Subject to subsection (2), where the ownership of goods entered in transit is changed by virtue of a court order or for any other reasons the new owner shall be deemed to have assumed the obligation to have the goods re-exported within the prescribed period.

[Act No. 100 of 1980, s. 2, Act No. 10 of 1986, s. 2, Act No. 10 of 1990, s. 3,  
Act No. 4 of 1993, s. 4.]

*Arrival and Report of Aircraft and Vessels***17. Procedure on arrival**

(1) Save as provided in section 24, the master of every aircraft or vessel arriving in Kenya—

- (a) shall not, except where so allowed by the proper officer in any special circumstances, cause or permit the aircraft or vessel to land, touch at or enter any place in Kenya other than a port;
- (b) shall, on arriving at a port, come as quickly as the conditions of the port admit up to the proper place of mooring or unloading without touching at any other place;



- (c) shall, in proceeding to the proper place, bring to at the station appointed for the boarding of aircraft or vessels;
- (d) shall not, after arriving at the proper place, depart therefrom except directly to some other approved place of mooring or unloading, or directly to some other port or place in Kenya, or directly on a voyage to a foreign port or place, in accordance with this Act;
- (e) shall not, after departure on a voyage to a foreign port or place, bring to within Kenya except in accordance with this Act, or with the permission of the proper officer, or for some cause which the master explains to the satisfaction of the proper officer.

(2) A master who contravenes this section shall be guilty of an offence.

#### **18. Place of mooring, etc.**

The proper officer may, unless other provision is lawfully made direct at which particular part of a port or other place an aircraft or vessel shall moor or discharge its cargo.

#### **19. Restriction on boarding vessels before proper officer**

(1) No person except the port pilot, the health officer or other public officer in the exercise of his duties and duly authorised, shall, save with the permission of the proper officer, board a vessel before the proper officer.

(2) A person who contravenes this section shall be guilty of an offence and liable to a fine not exceeding twenty thousand shillings.

[Act No. 13 of 1995, s. 5.]

#### **20. Report of aircraft and vessels**

(1) The master or agent of an aircraft or vessel, whether laden or in ballast, shall, except where otherwise provided in regulations, within twenty-four hours after arrival from a foreign port or place at a port or other place especially allowed by the proper officer, make report of the aircraft or vessel, and of its cargo and stores, and of any package for which there is no bill of lading, to the proper officer on the prescribed form and in the prescribed manner.

(2) The report shall show separately goods which are in transit, goods for transshipment, goods which are to remain on board for other ports in Kenya and goods for re-exportation on the same aircraft or vessel.

(3) In the case of a vessel of less than two hundred and fifty tons register, the report shall, except where otherwise allowed by the proper officer, be made before bulk is broken.

(4) The proper officer may permit the master or agent of an aircraft or vessel to amend the destination, the ownership or status of goods specified in the report where a change in such ownership is intended, or to amend an obvious error in the report or to supply an omission, which in the opinion of the proper officer results from accident or inadvertence, by furnishing an amended or supplementary report in the prescribed manner.

(5) A master or agent of any aircraft or vessel who—

- (a) fails to make report in accordance with this section; or

- (b) makes a report of which any of the particulars contained therein is false; or
- (c) except with the knowledge and consent of the proper officer, causes or permits bulk to be broken contrary to this section; or
- (d) except with the knowledge and consent of the proper officer, at any time after arrival causes or permits any goods to be staved, destroyed, or thrown overboard, or any packages to be opened,

shall, unless the contravention is explained to the satisfaction of the proper officer, be guilty of an offence and any goods in respect of which an offence contrary to this subsection has been committed shall be liable to forfeiture.

[Act No. 5 of 1998, s. 3, Act No. 4 of 2004, s. 5.]

#### **21. Master to answer questions, etc.**

- (1) The master or agent of an aircraft or vessel—
  - (a) shall answer fully and immediately all questions relating to the aircraft or vessel, its cargo, stores, baggage, crew and passengers which may be put to him by the proper officer;
  - (b) shall produce all books and documents in his custody or control relating to the aircraft or vessel, its cargo, stores, baggage, crew and passengers which the proper officer may require;
  - (c) shall, before any person, unless permitted to do so by the proper officer, disembarks, deliver to the officer who boards the aircraft or vessel on arrival at a port or place, a correct list in the prescribed form containing separately the names of the passengers disembarking and of those remaining on board the aircraft or vessel, and also, if required by the officer, the names of the master and of each officer and member of the crew;
  - (d) shall, if required, deliver to the proper officer at the time of making report, the clearance, if any, of the aircraft or vessel from the port or place from which the aircraft or vessel has arrived.
- (2) A master or agent who contravenes this section shall be guilty of an offence.

#### **22. Goods in transit shed, etc., deemed in aircraft or vessel**

(1) Goods which have been unloaded and landed into a transit shed or a customs area shall be deemed to be still in the importing aircraft or vessel until they are delivered from the transit shed or customs area; and so long as they remain therein the owners or agents of the aircraft or vessel shall continue to be responsible therefor as if the goods had not been removed from the aircraft or vessel, and the owners or agents shall be liable for payment of duty thereon if the goods are not subsequently delivered or otherwise accounted for to the satisfaction of the proper officer or for re-shipment or destruction of any such goods which are condemned while still in the dry port or inland transit shed:

Provided that—

- (a) where the owners or agents of an aircraft or vessel fail to pay any duties or taxes in respect of any goods under this subsection, the Commissioner may require the transit shed operator to pay such duties or taxes in full; and

- (b) where the owners or agents of an aircraft or vessel fail to meet the cost of reshipment or destruction of any goods condemned as aforesaid, the operator of the transit shed shall bear the cost.

(2) The owner or agent of an aircraft or vessel who fails to account for any of the goods deemed to be in the importing aircraft or vessel under subsection (1) to the satisfaction of the proper officer, within such period as may be prescribed or such further period as the proper officer may allow, shall be guilty of an offence.

(3) The owner or agent of an aircraft or a vessel, or, as the case may be, the operator of a dry port or inland transit shed who fails to meet the cost of reshipment or destruction of any condemned goods pursuant to subsection (1) shall be guilty of an offence.

[Act No. 13 of 1995, s. 6, Act No. 9 of 2000, s. 3, Act No. 7 of 2002, s. 3.]

### **23. Goods reported to be unloaded**

Where goods reported for discharge at a port or place specially allowed by the proper officer are not duly unloaded and deposited in a transit shed or a customs area, then the master or agent of the aircraft or vessel shall, unless he explains to the satisfaction of the proper officer, be guilty of an offence and shall be liable to pay the duty due thereon.

[Act No. 13 of 1995, s. 7.]

### **24. Master of wreck, etc., to report**

(1) When an aircraft or vessel is lost or wrecked or is compelled to land or bring to within Kenya owing to accident, stress of weather or other unavoidable cause, the master or agent of the aircraft or vessel shall with all reasonable speed make report of the aircraft or vessel and of its cargo and stores to the nearest officer or administrative officer.

(2) Where an aircraft or vessel is found abandoned within Kenya then, unless the master or agent thereof satisfies the Commissioner that all the provisions of this Act in relation to the aircraft or vessel and its cargo and stores have been complied with, the aircraft or vessel and its cargo and stores shall be liable to forfeiture.

(3) A master or agent who contravenes subsection (1) shall be guilty of an offence.

#### Arrival Overland

### **25. Arrival overland**

(1) A person, whether or not in charge of a vehicle and whether or not the vehicle may be conveying goods which are dutiable, arriving overland at a frontier of Kenya from a place outside Kenya shall not, except where otherwise permitted by the proper officer, enter Kenya at any place other than at a port or place appointed under section 9 and shall before unloading or disposing of any vehicle or goods—

- (a) report his arrival to the officer stationed at the port nearest to the point at which he crossed the frontier;

- (b) furnish on the prescribed form such information as may be required concerning any vehicle and goods;
- (c) make and subscribe a declaration as to the truth of all particulars contained in the form;
- (d) fully and immediately answer all relevant questions put to him by the proper officer;
- (e) produce all consignment notes or other relevant documents demanded of him by the proper officer;
- (f) save as otherwise provided in this Act make due entry of the vehicle and goods.

(2) No vehicle or goods to which this section applies shall be removed from a customs area until after due entry thereof has been made or until permission for removal has been granted by the proper officer.

(3) The Commissioner may, subject to such conditions as may be specified, exempt any person or class of persons from the provisions of this section.

(4) A person who contravenes this section shall be guilty of an offence and any goods in respect of which the offence has been committed shall be liable to forfeiture.

#### Unloading, Entry, Removal, Examination, and Delivery of Cargo

#### **26. Unloading, etc.**

(1) Subject to this Act, save with the written permission of the proper officer and subject to such conditions as he may impose—

- (a) no goods shall be unloaded from an aircraft or vessel arriving from a foreign port or place unless the goods have first been duly entered;
- (b) no goods shall be unloaded or removed from an aircraft or vessel arriving from a foreign port or place at any time whatsoever except as prescribed by the Commissioner;
- (c) no goods shall be unloaded from an aircraft or vessel arriving from a foreign port or place except at an approved place of unloading or at a sufferance wharf:

Provided that—

- (i) goods may be unloaded from the aircraft or vessel into another vessel in order to be landed; and in that case the goods shall be taken directly to and landed without delay at an approved place of unloading or at a sufferance wharf;
- (ii) with the permission of the proper officer and subject to such conditions as he may impose, goods reported for re-exportation by another aircraft or vessel may be unloaded into another aircraft or vessel pending re-exportation;
- (d) all goods which have been unloaded or landed shall be conveyed to a customs area and, if the proper officer so requires, shall be deposited in a transit shed or in a customs warehouse:

Provided that goods which the proper officer may consider to be unsuited for storage in a transit shed or a customs warehouse shall

- (e) no goods shall be removed from any part of a customs area or from a transit shed or a customs warehouse unless those goods have first been duly reported and entered and authority for their removal or delivery has been given by the proper officer:

Provided that the proper officer may, if he considers it necessary, direct the agent of an aircraft or vessel from which goods have been landed into a transit shed or customs warehouse to remove those goods to some other place, which other place shall for the purpose be deemed to be a transit shed, selected by the proper officer and, if the agent fails to remove the goods when called upon, the proper officer may have them removed at the risk and expense of the agent;

- (f) where any goods are deposited in a transit shed, in a customs warehouse or in any place as directed by the proper officer the customs shall not be liable to any charges arising therefrom;
- (g) all goods entered for warehousing shall, after the owner thereof has entered into a bond for their warehousing, be removed by the importer by such routes, in such manner, and within such time, as the proper officer may direct to the warehouse for which they were entered and shall be delivered into the custody of the person in charge of the warehouse.

(2) A person who contravenes this section, or any of the conditions which may have been imposed by, or any of the directions which may have been given by, the proper officer shall be guilty of an offence and any goods in respect of which the offence has been committed shall be liable to forfeiture.

[Act No. 10 of 1987, s. 3.]

## **27. Entry of cargo**

(1) Save as otherwise provided in this Act, the whole of the cargo of an aircraft or vessel which is unloaded or to be unloaded shall be entered by the owner within such period after the commencement of discharge as may be prescribed, or such further period as may be allowed by the proper officer, either for—

- (a) home use;
- (b) warehousing;
- (c) transshipment; or
- (d) transit.

(2) Where an entry is delivered to the proper officer, the owner shall furnish therewith full particulars supported by documentary evidence of the goods referred to in the entry.

(3) Entries for goods to be unloaded may be delivered to the proper officer for checking before the arrival at the port of discharge of the aircraft or vessel in which the goods are imported; and in that case the Commissioner may permit goods to be entered before the arrival of the aircraft or vessel.

(4) Where goods remain unentered at the expiration of the prescribed period, or of such further period as may have been allowed by the proper officer, then the goods shall, if the proper officer so requires, be removed by, or at the expense of, the agent of the aircraft or vessel in which the goods were imported to a customs warehouse.

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

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

[Act No. 12 of 1990, s. 38, Act No. 4 of 1999, s. 4.]

## **28. Surplus stores may be entered**

The surplus stores of an aircraft or vessel may, with the permission of the proper officer, be entered for home use or for warehousing.

## **29. Provisions relating to mail, personal baggage, etc.**

(1) Notwithstanding sections 26 and 27—

- (a) mail bags and postal articles in the course of transmission by post may be unloaded and delivered to an officer of the Post Office without entry;
- (b) goods which are the *bona fide* personal baggage of the passengers or members of the crew of an aircraft or vessel may, subject to the provisions of any regulations, be unloaded and delivered to those persons without entry;
- (c) the proper officer may permit the unloading and delivery to the owner of bullion, currency notes, coin or perishable goods without entry, subject to security being given by the owner to furnish the necessary entry within forty-eight hours of the time of delivery.

(2) An owner who contravenes the provisions of subsection (1)(c) shall be guilty of an offence.

[Act No. 13 of 1995, s. 8.]

## **30. Entry in absence of documents**

(1) If the owner of goods is, by reason of the absence of any, or of any sufficient, documents or information concerning them, unable to furnish full particulars of those goods, he shall make and subscribe a declaration on the prescribed form to that effect, and thereupon the proper officer may permit the owner to examine the goods in his presence.

(2) Upon examination having been made the proper officer may, subject to section 31, permit the owner to enter the goods for home use, or for warehousing, if he is satisfied that the description of the goods for tariff and statistical purposes is correctly made in the entry, and also—

- (a) in the case of goods liable to duty *ad valorem*, that the value declared on the entry is approximately correct; and

(b) in the case of goods liable to duty according to weight, quantity, number, measurement or strength, that the weight, quantity, number, measurement or strength declared on the entry is correct.

(3) Where the proper officer has permitted entry to be made under subsection (2), the delivery of the goods may accordingly be made, but the proper officer may, in the case of goods liable to duty *ad valorem*, retain samples of the goods for such period up to the passing of perfect entry as he may think fit.

(4) Where the owner of any goods referred to in the declaration does not make, or is not permitted to make entry thereof in accordance with this section, then the proper officer shall cause the goods referred to in the declaration to be deposited in a customs warehouse.

### **31. Provisions relating to goods liable to ad valorem duty**

(1) Where goods entered in accordance with section 30 are goods liable to duty *ad valorem*, then the entry shall be deemed to be a provisional entry.

(2) Where any such goods are provisionally entered for home use, then the proper officer may require the owner to deposit, in addition to the amount estimated as the duty for the purpose of making the provisional entry, such further sum as the proper officer may think fit; and the estimated duty and further sum shall be held on deposit and shall be forfeited unless the owner within three months, or such further period as may be allowed by the proper officer, of the provisional entry produces to the proper officer satisfactory evidence of the value of the goods and makes perfect entry thereof.

(3) Where the owner makes a perfect entry in accordance with subsection (2), the proper officer shall subtract from the amount held on deposit under that subsection, the full amount of duty payable in respect of the goods and shall refund the difference to the owner:

Provided that where the full amount of duty payable exceeds the amount deposited, the proper officer shall require the owner to pay an additional amount of duty equal to the difference between the amount of duty payable and the amount deposited.

[Act No. 6 of 2001, s. 3.]

### **32. Delivery from customs area in special circumstances**

(1) The proper officer may, subject to such conditions as he may impose and to the giving of such security as he may think appropriate for the due return thereof or the payment of the duties thereon, permit goods to be removed from a transit shed or customs area without payment of the duty for such purpose, for such period, and in such quantities, as he may think fit.

(2) A person who contravenes any conditions imposed under subsection (1) shall be guilty of an offence and any goods in respect of which the offence has been committed shall be liable to forfeiture.

### **33. Re-packing, etc., in customs area, etc.**

The proper officer may permit goods to be repacked, skipped, bulked, sorted, lotted or packed on an approved place of unloading, or on a sufferance wharf, or in a transit shed, or in a customs area.

**34. Goods deposited in a customs warehouse may be sold, etc.**

(1) Where goods which are deposited in a customs warehouse are not removed within twenty-one days after deposit, then, the proper officer shall give notice that unless such goods are removed within twenty-one days from the date of the notice, they shall be deemed to have been abandoned to customs for sale by public auction.

(2) Subject to subsections (3A) and (4), where goods are deemed to be abandoned under subsection (1), then, such goods, whether restricted or not, shall be sold by public auction after twenty-one days notice of sale has been given:

Provided that any such goods—

- (i) which are of a perishable nature or are animals may, with the authority of the Commissioner, be sold without notice, either by public auction or private treaty, at any time after deposit in the customs warehouse;
- (ii) which are restricted under any written law in force in Kenya may, with the authority of the Commissioner and subject to subsection (8), be sold only to persons licensed to deal in such goods or in similar goods;
- (iii) which are imported by the Government, a diplomatic mission, a state corporation, an aid agency or by the Government or a state corporation of a neighbouring country, shall not be sold except with the prior written approval of the Commissioner;
- (iv) any such goods which are prohibited under the provisions of any written law for the time being in force in Kenya shall not be sold and shall be re-exported or destroyed within thirty days of the date the goods are declared prohibited imports.

(3) Every notice given under subsections (1) and (2) shall be advertised in such prominent manner as the Commissioner may see fit.

(3A) Where goods are not sold at a public auction held under subsection (2), they may be sold at a subsequent auction without an additional notice of sale being given.

(4) Notwithstanding the provisions of subsection (2), the Commissioner may, upon application by the owner, made at least seven days before the date of sale, if satisfied that failure to remove the goods was due to circumstances beyond the control of the owner, allow the goods to be withdrawn from the auction sale.

(5) Goods deposited in a customs warehouse shall be subject to such rent and other charges as may be prescribed.

(6) Where goods are sold under this section, the proceeds thereof shall be applied in the order set out below in the discharge of—

- (a) the duties, if any;
- (b) the expenses of removal and sale;
- (c) the rent and charges due to the customs; and



- (d) the port charges;
- (e) the freight charges, if any.

(7) Where after the proceeds of sale have been applied in accordance with subsection (6) there is a balance, such balance shall be paid into the customs and excise revenue.

(8) Where goods fail to be sold in accordance with this section but are in the opinion of the Commissioner without value, or cannot be sold for any other reason, then they may be destroyed or disposed of in such manner as the Commissioner may direct.

(9) An officer having the custody of goods in a customs warehouse, or place of deposit deemed to be a customs warehouse, may refuse delivery therefrom until he is satisfied that all duties, expenses, rent, freight and other charges due in respect of those goods have been paid

[Act No. 8 of 1991, s. 3, Act No. 6 of 1994, s. 3, Act No. 8 of 1996, s. 2,  
Act No. 8 of 1997, s. 4, Act No. 4 of 1999, s. 5, Act No. 9 of 2000, s. 4,  
Act No. 15 of 2003, s. 4, Act No. 4 of 2004, s. 6.]

### **35. Goods deemed to be in a customs warehouse**

(1) Where under this Act goods are required to be deposited in a customs warehouse, the proper officer may decide that it is undesirable or inconvenient to deposit the goods in a customs warehouse and direct that the goods shall be deposited in some other place; and thereupon the goods shall for all purposes be deemed to have been deposited in a customs warehouse as from the time that they are required to be so deposited.

(2) Where goods are deemed to have been deposited in a customs warehouse then the goods shall, in addition to the rent and other charges to which they are liable under section 34, be chargeable with such expenses incurred in the securing, guarding and removing of them as the proper officer may consider reasonable; and neither the Commissioner nor an officer shall be liable for the loss of or damage to the goods which may be occasioned by reason of their being so deposited and dealt with.

## PART IV – WAREHOUSING OF GOODS

### *Provisions Relating to Bonded Warehouses*

### **36. Dutiable goods may be warehoused**

(1) Subject to any regulations, goods liable to duty may on first importation be warehoused without payment of duty in a Government warehouse or a bonded warehouse licensed by the Commissioner.

(2) On, or as soon as practicable after, the landing of goods to be warehoused, the proper officer shall take a particular account of the goods and shall enter the account in a book; and the account shall, subject to sections 41 and 47, be that upon which the duties in respect of the goods shall be ascertained and paid.

**37. Procedure on warehousing**

(1) Where goods entered to be warehoused are delivered into the custody of the person in charge of a warehouse, the proper officer shall take a particular account of the goods, whether or not an account thereof has been previously taken.

(2) The proper officer shall, in taking an account, enter in the book for that purpose the name of the aircraft or vessel or the registered number of the vehicle, as the case may be, in which the goods were imported, or, in the case of postal articles, the parcel post reference, the name of the owner of the goods, the number of packages, the mark and number of each package, and the value and particulars of the goods.

(3) After the account has been taken and the goods deposited in the warehouse in accordance with the direction of the proper officer, the officer shall certify at the foot of the account that the entry and warehousing of the goods is complete; and the goods shall from that time be considered goods duly warehoused.

(4) Subject to section 39, all goods entered to be warehoused shall be removed to the warehouse for which they were entered and deposited therein within seven days from the date of release, or within such further period as the Commissioner may allow for bonded warehouses situated away from the port of importation:

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

(5) A person who contravenes subsection (4) shall be guilty of an offence and any goods in respect of which the offence has been committed shall be liable to forfeiture.

[Act No. 4 of 1999, s. 6, Act No. 4 of 2004, s. 7.]

**38. Removal to warehouse of goods entered therefore**

(1) Where goods entered to be warehoused are not duly warehoused by the owner, the proper officer may cause them to be removed to the warehouse for which they were entered.

(2) Where goods are so removed to a bonded warehouse the warehouse keeper shall pay the cost of the removal of the goods and shall have a lien on the goods for the cost.

**39. Entry of warehoused goods**

(1) Goods which have been warehoused may be entered either for—

- (a) home use;
- (b) exportation;
- (c) removal to another warehouse;
- (d) use as stores for aircraft or vessels; or
- (e) re-warehousing.

(2) Where goods have been entered for warehousing they may, before they are actually warehoused, be entered for home use, for exportation, for removal to another warehouse, or for use as stores for aircraft or vessels; and in that case the goods shall be deemed to have been so warehoused and may be delivered for home use, for exportation, for removal to another warehouse, or for use as stores for aircraft or vessels, as the case may be, as if they had been actually so warehoused.

#### **40. Operations in a warehouse**

(1) Where goods are warehoused, the commissioner may, subject to such conditions as he may impose—

- (a) permit the goods to be repacked, skipped, bulked, sorted, lotted or parked therein;
- (b) permit samples of the goods to be taken by the owner;
- (c) permit the name of the owner of the goods in the account taken under section 36 to be changed if application therefore is made in the prescribed form and signed by both the owner and the intended owner;
- (d) permit the assembly or manufacture in the warehouse of any article consisting wholly or partly of those goods; and for that purpose the Commissioner may permit the receipt in a warehouse of duty free or locally produced articles required as components of the article to be so assembled or manufactured therein:

Provided that—

- (i) where the finished article is entered for home use, duty shall be charged on the goods forming part thereof according to the first account taken upon the warehousing of the goods except in the case of imported crude petroleum or partly refined petroleum oils which are warehoused in a refinery, in which case duty shall be charged on the goods produced from crude petroleum or partly refined petroleum oils delivered from the refinery for home use and shall be the same as that which would be payable on the importation of similar goods; and
- (ii) in respect of blended lubricating oils, duty shall be charged on the resultant volume of the blend at the time of entry for home use and shall be the same as that which would be payable on the importation of similar goods.

(2) A person who contravenes any conditions which may be imposed by the Commissioner under this section shall be guilty of an offence and any goods in respect of which the offence has been committed shall be liable to forfeiture.

[Act No. 14 of 1982, s. 3, Act No. 9 of 1992, s. 4, Act No. 4 of 1993, s. 5.]

#### **41. Regauging in revaluation**

The proper officer may, either on the direction of the Commissioner or on the application and at the expense of the owner, regauge, remeasure, reweigh, examine or take stock of any warehoused goods, and in either case the duty on the goods shall be payable according to the result, unless the proper officer

considers that any loss or deterioration is excessive or has been wilfully or negligently caused, in either of which events the duty shall, subject to such reduction, if any, as the Commissioner may allow, be payable according to the original account.

#### **42. Delivery from warehouse in special circumstances**

(1) The Commissioner may, subject to such conditions as he may impose and to the giving of such security as he may think appropriate for the due return thereof or the payment of duties thereon, permit goods to be removed from a warehouse without payment of duty for such purpose, for such period, and in such quantities, as he may think fit.

(2) A person who contravenes any conditions imposed under subsection (1) shall be guilty of an offence and any goods in respect of which the offence has been committed shall be liable to forfeiture.

[Act No. 13 of 1979, s. 2, Act No. 9 of 1992, s. 5.]

#### **43. Removal to another warehouse or bonded factory**

(1) Where warehoused goods are to be removed to another warehouse or a bonded factory, then the proper officer—

- (a) shall require owner of the goods to deliver an entry thereof in such form and manner as the proper officer may direct;
- (b) shall require the owner to give security in such amount, not being less than the duty chargeable on the goods, as the proper officer may think fit for the due arrival and re-warehousing of the goods within such time as the proper officer may consider appropriate; and
- (c) shall transmit to the proper officer of the place where the goods are to be re-warehoused an account containing the particulars of the goods.

(2) Security given under this section shall not be discharged unless—

- (a) the conditions attaching thereto have been satisfied; or
- (b) the full duty payable on the goods has been paid in accordance with this Act; or
- (c) the goods are otherwise accounted for to the satisfaction of the proper officer, and any duties due in respect of any deficiency in the goods not so accounted for have been paid.

(3) on the arrival of the goods at the other warehouse or bonded factory, a particular account of them shall be taken in accordance with section 37 or section 58F, as the case may be.

[Act No. 10 of 1980, s. 2, Act No. 10 of 1990, s. 4.]

#### **44. Warehoused goods may be delivered as stores**

(1) Where warehoused goods have been entered for use as stores for an aircraft or vessel, they may be delivered for that purpose to a vessel or aircraft proceeding to a foreign port or place:

Provided that warehoused goods shall not be entered for use as stores for a vessel of less than ten tons register or be delivered for that purpose.

(2) Where warehoused goods are delivered for the purpose of being used as stores for an aircraft or vessel, they shall forthwith be put on board the aircraft or vessel for which they are entered.

(3) Where warehoused goods are dealt with contrary to this section, the owner of the goods shall be guilty of an offence and any goods in respect of which the offence has been committed shall be liable to forfeiture.

#### **45. Abandonment, etc., of warehoused goods**

(1) The Commissioner may subject to such conditions as he may impose—

- (a) permit the owner of warehoused goods to abandon the goods to the customs;
- (b) permit the owner of warehoused goods which, in the opinion of the proper officer, are worthless or have become damaged, or are surplus, by reason of any operations in connexion therewith carried out under section 40, to destroy the goods,

and in either case the duty on the goods shall be remitted.

(2) Where under subsection (1) warehoused goods are—

- (a) abandoned to the customs, then the goods shall be disposed of in the manner provided in section 34:

Provided that, where the goods are destroyed or disposed of in some manner other than sale, the destruction or disposal shall be at the expense of the owner;

- (b) permitted to be destroyed, and the goods were warehoused in a Government warehouse, then the owner of the goods shall nevertheless be liable to pay to the proper officer the rent and other charges due on the goods.

#### **46. Period of warehousing of goods**

(1) All warehoused goods which have not been removed from a warehouse in accordance with this Act within six months of the date on which they were entered shall be entered for re-warehousing for a further period of six months or such longer period as the Commissioner may allow; but those goods shall not be re-warehoused more than once:

Provided that in the case of wines and spirits warehoused by licensed excise manufacturers and duty free shops or locally assembled motor vehicles warehoused by approved motor vehicle assemblers, the Commissioner may, in addition to the period of re-warehousing permitted in this subsection allow such further period of re-warehousing as he may deem appropriate.

(2) Where goods required to be re-warehoused under subsection (1) are not so re-warehoused, then duty shall become due and payable and shall be paid forthwith in accordance with the account taken under sections 36 and 37.

(3) Where duty becomes due and payable under subsection (2) and the owner fails to pay the duty within twenty-one days or such further period as the Commissioner may allow, from the date the duty becomes due and payable, the

goods shall be sold by public auction after twenty-one days' notice of such sale has been given by the officer in such prominent public manner as the Commissioner may see fit:

Provided that any such goods which are of a perishable nature may, with the authority of the Commissioner, be sold by the proper officer without notice, either by public auction or private treaty, at any time after the expiry of the period of re-warehousing.

(4) Where any goods are sold under this section then the proceed thereof shall be applied in the order set out below in the discharge of—

- (a) the duties, if any;
- (b) the expenses of removal and sale;
- (c) any rent and charges due to the Customs; and
- (d) any rent and charges due to the warehouse keeper.

(5) Where any balance is realised after the application of the proceeds in accordance with subsection (4), it shall be paid into the customs and excise revenue.

[Act No. 8 of 1983, s. 2, Act No. 13 of 1984, s. 2, Act No. 10 of 1986, s. 4, Act No. 10 of 1987, s. 4, Act No. 10 of 1990, s. 5, Act No. 4 of 1993, s. 6, Act No. 8 of 1996, s. 2A, Act No. 8 of 1997, s. 4A, Act No. 5 of 1998, s. 4, Act No. 4 of 1999, s. 7, Act No. 9 of 2000, s. 5.]

#### **47. Examination of warehoused goods on delivery**

(1) Where warehoused goods are delivered for home use, for exportation, for removal to another warehouse, or for use as stores for aircraft or vessels, or are to be re-warehoused under section 46, then the proper officer may examine and take stock of the goods.

(2) Where there is a deficiency between the quantity shown by the warehouse account and that ascertained on examination, then, if the proper officer considers—

- (a) that the deficiency is not excessive or that it was not wilfully or negligently caused, he may allow the deficiency and direct that the duties on the goods shall be payable, or that the re-warehousing entry shall be made, as the case may be, on the result of the examination;
- (b) that the deficiency is excessive or that it was wilfully or negligently caused, he shall require the duties on the goods to be paid by the owner according to the warehouse account:

Provided that where the goods are to be re-warehoused, the duty on the deficiency shall be forthwith paid by the owner of the goods and the re-warehousing entry shall be made according to the result of the examination.

[Act No. 8 of 1983, s. 6.]

#### **48. Access to warehouse**

(1) The proper officer shall at all times have the right of access to any part of a warehouse and may examine any goods therein; and for the purpose of obtaining access the proper officer may break open the warehouse or any part thereof, or any adjacent premises.

(2) No person other than the proper officer or, in the case of a bonded warehouse, the warehouse keeper or a duly authorized employee, shall open a warehouse or gain access to goods therein save with the approval of the proper officer; and a person who contravenes this subsection shall be guilty of an offence.

(3) No person shall enter a warehouse or part thereof contrary to the orders of the proper officer, or shall refuse to leave a warehouse or part thereof when directed to do so by the proper officer; and a person who contravenes this subsection shall be guilty of an offence and liable to a fine not exceeding twenty thousand shillings.

[Act No. 13 of 1995, s. 9.]

#### **49. Removal of goods after entry for home use, export or sale**

(1) Any goods deposited in a warehouse or bonded factory which are entered for home use or for export or sold in accordance with this Act shall—

- (a) in the case of goods entered for home use or sold in accordance with this Act, be removed from such warehouse or bonded factory within fourteen days of such entry or sale, as the case may be; and
- (b) in the case of goods entered for export, be removed from the warehouse or bonded factory and exported within thirty days or within such longer period, not exceeding thirty days, as the Commissioner may, in any particular case, allow.

(2) Any goods which remain in a warehouse or bonded factory in contravention of this section shall be forfeited and sold or resold in accordance with the provisions of section 34.

[Act No. 4 of 1993, s. 6, Act No. 5 of 1998, s. 5.]

#### **50. Penalty for unlawfully taking, etc., warehoused goods**

A person who—

- (a) takes, or causes or permits to be taken, goods from a warehouse otherwise than in accordance with this Act; or
- (b) wilfully destroys or damages warehoused goods otherwise than in circumstances specifically provided for in this Act,

shall be guilty of an offence and liable to imprisonment for a term not exceeding two years or to a fine not exceeding two hundred thousand shillings or to both.

[Act No. 10 of 1980, s. 2, Act No. 13 of 1995, s. 10.]

#### **51. Commissioner may license warehouses**

(1) The Commissioner may on application license a premises, room or enclosed area as a bonded warehouse for the deposit of goods liable to duty; and the Commissioner may refuse to issue a licence without assigning any reason, or may by notice in writing suspend, revoke or refuse to renew a licence on the grounds stated in the notice.

(1A) An application under subsection (1) shall be in such form and comply with such requirements as the Commissioner may, by notice in the *Gazette*, prescribe.

(2) The Commissioner may license a premises, room or enclosed area as either

- (a) a general bonded warehouse for the warehousing of goods generally; or
- (b) a private bonded warehouse for the warehousing only of goods which are the property of the warehouse keeper.

(3) A licence shall be in the prescribed form and shall be subject to the payment of the prescribed fee.

(3A) Where the premises, room or enclosed area licensed as a bonded warehouse under this section is owned by a company registered under the Companies Act (Cap. 486), it shall be a condition of the licence that the company shall not change its directors except with the prior written approval of the Commissioner.

(4) The Commissioner may require the person applying for a licence to furnish such security as the Commissioner may think appropriate as a condition to the grant of the licence and the Commissioner may at any time require a warehouse keeper to furnish new security in a different amount or on different terms.

(4A) A licence issued under this section shall be subject to such conditions as the Commissioner may, by notice in the *Gazette*, prescribe.

(5) The Commissioner may at any time require a bonded warehouse keeper to make such alterations or additions to his bonded warehouse as the Commissioner may consider necessary to ensure the proper security or warehousing of goods.

(6) No building shall be used as a bonded warehouse unless there is in force in relation thereto a valid licence.

(7) A warehouse keeper who uses or permits to be used his bonded warehouse in contravention of any of the terms of his licence shall be guilty of an offence.

(8) An owner or occupier of a premises, room or enclosed area who uses or permits to be used the premises, room or enclosed area as a bonded warehouse without being the holder of a valid licence in respect thereof shall be guilty of an offence and liable to a fine not exceeding one hundred thousand shillings and, in addition thereto, to a fine not exceeding five thousand shillings for any day or part of a day during which the premises, room or enclosed area was so used.

[Act No. 14 of 1982, s. 4, Act No. 8 of 1991, s. 4, Act No. 9 of 1992, s. 6, Act No. 13 of 1995, s. 11, Act No. 4 of 1999, s. 8, Act No. 15 of 2003, s. 5, Act No. 4 of 2004, s. 8.]

#### **51A. Commissioner may licence duty free shops**

(1) The Commissioner may, on application, licence a room or premises situated in a port as a duty free shop, for the deposit of dutiable goods on which duty has not been paid and which have been entered for use as ship stores or for sale to passengers departing to places outside Kenya.



(2) An application under subsection (1) shall be in such form and comply with such requirements as the Commissioner may, by notice in the *Gazette*, prescribe.

(3) The Commissioner may refuse to issue a licence under this section without assigning any reason, or may, by notice in writing, revoke or refuse to renew a licence on such grounds as may be specified in the notice.

(4) Subject to this section, the provisions of this Act relating to bonded warehouses shall, *mutatis mutandis*, apply to duty free shops.

[Act No. 15 of 2003, s. 6.]

## **52. Procedure on revocation or expiry of licence**

(1) Where the Commissioner revokes a licence under section 51, he shall cause to be served on the warehouse keeper notice of revocation by leaving the notice with the person in charge of the bonded warehouse; and thereupon that service shall be deemed to be notice of revocation to the owners of all goods warehoused therein.

(2) Where a warehouse keeper proposes not to renew his licence in relation to a bonded warehouse, then he shall cause notice of his intention to be given to the owners of all goods warehoused therein.

(3) Where the licence in relation to a bonded warehouse has been revoked or has expired, then within such time as the Commissioner may direct, all goods warehoused therein shall be entered and delivered for home use, for exportation, for removal to another warehouse, or for use as stores for aircraft or vessels.

(4) Where goods have not been entered and delivered in accordance with subsection (3), the proper officer may cause the goods to be taken to a customs warehouse and thereupon the goods shall be dealt with in accordance with section 34.

## **53. Warehouse keeper to provide facilities**

(1) A warehouse keeper shall—

- (a) provide office accommodation and just weights, scales, measures and other facilities for examining and taking account of goods and for securing them as the proper officer may reasonably require;
- (b) keep a record of all goods warehoused therein and keep that record at all times available for examination by the proper officer;
- (c) stack and arrange the goods in the bonded warehouse so as to permit reasonable access to and examination of every package at all times;
- (d) provide all necessary labour and materials for the storing, examining, packing, marking, coopering, weighing and taking stock of the warehoused goods whenever the proper officer so requires;
- (e) maintain such records and accounts relating to the operations of a refinery in such form and manner as the proper officer shall require, and shall keep the records and accounts at all times available for examination by the proper officer.

(2) Where a warehouse keeper contravenes any of the provisions of this section the Commissioner may direct that no other goods shall be warehoused by that warehouse keeper until he has, in the opinion of the Commissioner, complied with those provisions.

(3) A warehouse keeper who contravenes any of the provisions of this section or of a direction given by the Commissioner under this section shall be guilty of an offence and liable to a fine not exceeding forty thousand shillings.

[Act No. 13 of 1995, s. 12.]

#### **54. Stowage and storage of goods in bonded warehouse**

(1) The proper officer may direct in what parts or divisions of a bonded warehouse and in what parts or divisions of a bonded warehouse and in what manner goods shall be deposited therein.

(2) Subject to section 40, where goods have been warehoused in a bonded warehouse, then except with the approval of the proper officer, the goods shall not be moved or interfered with in any way, nor shall any alteration be made in the marks or numbers of any package.

(3) A warehouse keeper who contravenes or who causes or permits a contravention of this section shall be guilty of an offence and shall be liable to a fine not exceeding twenty thousand shillings and any goods in respect of which an offence under subsection (2) has been committed shall be liable to forfeiture.

[Act No. 13 of 1995, s. 13.]

#### **55. Removal of goods from private to general warehouse**

(1) Where the warehouse keeper of a private bonded warehouse contravenes any of the provisions of this Act the proper officer may require him within such time as the proper officer may direct, to remove all or any of the goods warehoused in the private bonded warehouse to a general bonded warehouse or to enter and deliver them for home use, or for exportation, or for use as stores for aircraft or vessels.

(2) Where a warehouse keeper contravenes a requirement given under subsection (1) the proper officer may cause the goods to be taken to a customs warehouse at the expense of the warehouse keeper and thereupon the goods shall be dealt with in accordance with section 34.

#### **56. Warehouse keeper to produce goods deposited**

(1) A warehouse keeper shall, on request, produce to the proper officer all goods deposited in his bonded warehouse.

(2) A warehouse keeper who contravenes this section shall, in the absence of satisfactory explanation to the proper officer, be guilty of an offence and liable to a fine not exceeding ten thousand shillings in respect of each package not so produced and, in addition, the warehouse keeper shall forthwith pay the duties in respect of each such package.

*Provisions Relating to Government Warehouses***57. Goods in Government warehouse liable to rent, etc.**

Where goods are deposited in a Government warehouse, they shall be subject to such rent and other charges as may be prescribed or as may be provided for in this Act; and, if the rent and other charges are not paid to the proper officer when lawfully demanded, the goods in respect of which the rent and other charges are due may be sold and the proceeds thereof applied in accordance with section 34.

**58. Removal, etc., of goods in Government warehouse**

Where goods are deposited in a Government warehouse the proper officer may

- (a) remove, at the expense of the customs, the goods from that warehouse to another Government warehouse;
- (b) perform, in relation to the goods and at the expense of the owner thereof, all acts which he may consider reasonably necessary for the proper custody and preservation of the goods:

Provided that the proper officer shall not, save where he considers immediate action necessary, perform any such act until twenty-four hours after the owner of the goods has been notified that the act is necessary;

- (c) by notice inform the owners of the goods that it is proposed to close the warehouse at the end of a period, not being less than three months from the date of the notice, which may be specified in the notice; and in that case regulations shall be made providing for the manner in which goods shall be dealt with on the warehouse being closed.

PART IVA – A—PROVISIONS RELATING  
TO MANUFACTURE UNDER BOND

**58A. Licensing of bonded factories**

(1) The Commissioner may, on application and with the prior approval of the Minister and subject to such conditions as the Commissioner may impose, issue a licence in the prescribed form to any person to manufacture goods under bond in specified premises; and the Commissioner may refuse to issue a licence or, by notice in writing, suspend, revoke or refuse to renew a licence on the grounds stated in the notice.

(2) Applications for a licence under this section shall be in the prescribed form and shall be accompanied by the prescribed fee.

(3) A licence issued under subsection (1) shall be subject to the payment of the prescribed annual fee and shall expire on the 31st December in each year.

(4) The Commissioner may require the person applying for a licence to furnish such security as the Commissioner may think appropriate as a condition to the grant of the licence and the Commissioner may, at any time, require a licensee to furnish a new security in a different amount or on different terms.

(5) No premises shall be used for manufacturing under bond unless there is in relation thereto a valid licence.

(6) Any person who uses or permits premises to be used for manufacturing under bond without a licence, or a licensee who uses or permits his bonded factory to be used in contravention of the terms of his licence shall be guilty of an offence and liable to a fine not exceeding five hundred thousand shillings or to imprisonment for a term not exceeding three years or to both; and any goods in respect to which an offence has been committed shall be liable to forfeiture.

[Act No. 10 of 1988, s. 5, Act No. 4 of 1993, s. 8, Act No. 13 of 1995, s. 16.]

#### **58B. Entry of premises as bonded factories**

(1) A licensee shall, before commencing to manufacture under bond, make entry in the prescribed form and in the prescribed manner of each building, room, place and item of plant in his factory which he proposes to use in the manufacture or storage of raw materials or manufactured goods; and, in each entry, he shall specify the purpose for which each building, room, place or item of plant is to be used.

(2) A licensee shall not, in the course of manufacturing goods under bond—

- (a) make use of a building, room, place or item of plant in relation to which entry is required under this section unless there is, in respect thereof, a valid entry;
- (b) effect, without prior permission of the Commissioner, an alteration in shape, position or capacity to a building, room, place or plant.

[Act No. 10 of 1988, s. 5.]

#### **58C. Revocation of licence, etc.**

(1) Where the Commissioner suspends, revokes or refuse to renew a licence under section 58A(1), he shall serve or cause to be served, in writing, on the licensee a notice to that effect.

(2) The notice referred to in subsection (1) may be served by delivering it to the licensee or by leaving it at the bonded factory or with the person in charge of the bonded factory and thereafter the notice shall be deemed to have been served.

[Act No. 10 of 1988, s. 5.]

#### **58D. Entry of plant, machinery, etc., for exportation or for home use**

(1) Where a manufacturer ceases to be licensed under section 58A, he shall enter and deliver for exportation or for removal to another bonded factory or for home use all the plant, machinery and equipment, raw materials or manufactured goods in the bonded factory within such time as the Commissioner may specify.

(2) Where on the expiry of the time specified by the Commissioner under the subsection (1), the plant, machinery and equipment, raw materials or manufactured goods are not entered and delivered in accordance to the subsection (1), then the plant, machinery and equipment, raw materials or manufactured goods shall be liable to forfeiture.

[Act No. 10 of 1988, s. 5.]

**58E. Manufacturer to provide facilities**

A manufacturer shall—

- (a) provide office accommodation and just weights, scales, measures and other facilities for examining and taking account of goods and for securing them as the proper officer may reasonably require;
- (b) keep a record of all types of plant, machinery and equipment, raw materials and goods manufactured therein and keep that record at all times available for examination by the proper officer;
- (c) provide all necessary labour and materials for the storing, examining, packing, marking, cooping, weighing and taking stock of the goods therein whenever the proper officer so requires.

(2) Where a manufacturer contravenes any of the provisions of this section, the Commissioner may direct that the manufacturer shall cease operations until he has complied with those provisions to the satisfaction of the Commissioner.

(3) A manufacturer who contravenes any of the provisions of this section or of a direction given by the Commissioner under this section shall be guilty of an offence.

[Act No. 10 of 1988, s. 5.]

**58F. Receipt and storage of raw materials and manufactured goods**

(1) All raw materials, whether imported or obtained locally, received in the bonded factory shall be stored in a room of which an entry for the purpose has been made in accordance with section 58B(1) and which shall be known as the raw materials stock room.

(2) All manufactured goods shall, after the process of manufacture, be forthwith stored in a room of which entry for the purpose has been made in accordance with section 58B(1) and which shall be known as the manufactured goods stock room.

(3) All the waste from the manufacturing process and all manufactured goods which are not of the required standards or specifications shall, after the process of manufacture, be forthwith stored in a room of which entry has been made for the purpose in accordance with section 58B(1) and which shall be known as the waste and rejects stock room.

(4) A stock room shall not be used for any purpose other than the purpose for which entry has been made.

(5) The raw materials and manufactured goods shall be stored in such a way as to facilitate the easy taking of their full account.

(6) A licensee who contravenes this section shall be guilty of an offence and the raw materials or manufactured goods in respect of which an offence has been committed shall be liable to forfeiture.

[Act No. 10 of 1988, s. 5.]

**58G. Provisions relating to stock registers**

(1) A licensee shall keep in the prescribed manner—

- (a) a raw materials stock register and shall, each day, enter therein the particulars of all receipts and deliveries of all raw materials; and

- (b) a manufactured goods register and shall, each day, enter therein the particulars of all receipts and deliveries of all manufactured goods; and
- (c) a waste and rejects stock register and shall, each day, enter therein the particulars of all receipts and deliveries of all waste and rejects.

(2) The stock registers shall be available for inspection by the proper officer at all times and the proper officer may take copies of any entry therein.

(3) A licensee who contravenes the provisions of this section shall be guilty of an offence.

[Act No. 10 of 1998, s. 5.]

#### **58H. Manner of dealing with deficiencies and excesses in stock rooms**

(1) Whereupon the proper officer taking stock of the raw materials or manufactured goods in a bonded factory he establishes excesses or deficiencies which the licensee fails to account for to the satisfaction of the proper officer, the licensee shall be guilty of an offence and liable to—

- (a) a fine not exceeding one hundred thousand shillings or twice the ex-factory value (or c.i.f. value in respect of imports) of the deficiency or excess, whichever is the higher, or to imprisonment for a term not exceeding three years or to both; and the goods in respect of which an offence has been committed shall be liable to forfeiture; and
- (b) pay the full duties on the excesses or deficiencies.

(2) Any licensee who, without the permission of the Commissioner, disposes of or allows to be disposed of raw materials or manufactured goods from a bonded factory, within the Kenyan local market, whether on payment or not, or any person who acquires, keeps, conceals or has in his possession such raw materials or manufactured goods from a bonded factory, shall be guilty of an offence and liable to a fine not exceeding two hundred thousand shillings or three times the ex-factory value of the raw materials or manufactured goods, whichever is the higher, or to imprisonment for a term not exceeding three years or to both; and the goods in respect of which the offence has been committed shall be deemed to be prohibited goods as from the date of such disposal or as acquisition.

[Act No. 10 of 1988, s. 5.]

#### **58I. Importation of equipment, machinery, raw materials, etc.**

(1) All items of plant, machinery, spares and imported raw materials for use in the manufacture of goods under bond, shall be duly entered and delivered to the bonded factory within such time and subject to such conditions as the Commissioner may prescribe; and if the goods described in this section are not so delivered, then, as from the date of importation, the plant, machinery, spares and raw materials shall be deemed to be prohibited goods, unless a satisfactory explanation is given to the proper officer to account for any delay.

(2) All manufactured goods shall be duly exported or entered for home use within such time and subject to such conditions as the Commissioner may impose.

(3) A manufacturer who contravenes this section shall be guilty of an offence and liable to a fine not exceeding one hundred thousand shillings or twice the ex-factory value (or c.i.f. value in respect of imports); whichever is the higher, or to imprisonment for a term not exceeding three years or to both; and the goods thereof shall be liable to forfeiture and, in addition, the Commissioner may revoke the licence issued under section 58A.

[Act No. 10 of 1988, s. 5, Act No. 4 of 1993, s. 9.]

#### **58J. Provisions relating to goods in a bonded factory**

(1) Where goods are warehoused in a bonded factory the Commissioner may, subject to such conditions as he may impose, permit the name of the owner of the goods in the account taken under section 58G to be changed if application therefore is made in the prescribed form and signed by both the owner and the intended owner.

(2) Where goods warehoused in a bonded factory are to be removed to another bonded factory, then the proper officer shall—

- (a) require the owner of the goods to deliver an entry thereof in such form and manner as the proper officer may direct;
- (b) require the owner to give security in such amount, not being less than the duty chargeable on the goods, as the proper officer may think fit for the due arrival and re-warehousing of the goods within such time as the proper officer may consider appropriate; and
- (c) transmit to the proper officer of the bonded factory where the goods are to be re-warehoused an account containing the particulars of the goods.

(3) Security given under subsection (2) shall not be discharged unless—

- (a) the conditions attaching thereto have been satisfied;
- (b) the full duty payable on the goods has been paid in accordance with this Act; or
- (c) the goods are otherwise accounted for to the satisfaction of the proper officer, and any duties due in respect of any deficiency in the goods not so accounted for have been paid;

(4) On arrival of the goods at the other bonded factory, a particular account of the goods shall be taken in accordance with section 58G.

[Act No. 10 of 1990, s. 6.]

#### **58K. Delivery from bonded factory in special circumstances**

(1) The Commissioner may, subject to such conditions as he may impose and to the giving of such security as he may think appropriate for the due return thereof, permit goods to be removed from a bonded factory without payment of duty for such purpose, for such period and in such quantities as he may think fit.

(2) A person who contravenes any conditions imposed under subsection (1) shall be guilty of an offence and liable to a fine not exceeding five hundred thousand shillings or twice the ex-factory selling price (or c.i.f. value in respect of imports), whichever is the higher, or to imprisonment for a term not exceeding three years or to both and the goods thereof shall be liable to forfeiture.

[Act No. 8 of 1991, s. 5, Act No. 9 of 1992, s. 7, Act No. 13 of 1995, s. 18.]

**58L. Goods from bonded factory may be entered for home use**

The Commissioner may, subject to such conditions as he may impose and on payment of the duties due, permit goods manufactured in a bonded factory, including waste from the manufacturing process, to be entered for home use.

[Act No. 4 of 1993, s. 10.]

**PART V – EXPORTATION***Prohibited and Restricted Exports***59. Prohibited and restricted exports**

(1) The goods specified in Part C of the Eighth Schedule are prohibited goods and the exportation thereof is prohibited.

(2) The goods specified in Part D of the Eighth Schedule are restricted goods and the exportation thereof, save in accordance with any conditions regulating their exportation, is prohibited.

**60. Power to prohibit, etc., exports**

(1) The Minister may, by order in the *Gazette*, amend Part C or D of the Eighth Schedule.

(2) The Minister may, by order in the *Gazette*—

- (a) provide that the exportation of any goods or class of goods shall be prohibited or shall be prohibited save in accordance with conditions which may be specified;
- (b) limit the application of the provisions of the Eighth Schedule in respect of all or any of the goods specified therein,

and thereupon in respect of those goods the provisions of this Act shall apply as if the goods are, or are not, as the case may be, included in the Eighth Schedule.

(3) Any order made under this section may specify goods, or any class of goods, either generally or in any particular manner, and may prohibit or restrict the exportation thereof either to all places, or to any particular country or place.

[Act No. 13 of 1978, Sch.]

**61. Exemption of goods in transit, etc.**

(1) Subject to subsection (2), sections 59 and 60 shall not apply to goods in transit, or for transshipment, or exported as stores of an aircraft or vessel, unless the goods are goods of which the exportation as stores for an aircraft or vessel is expressly prohibited or restricted in an order made under this Act prohibiting or restricting the exportation of goods.

(2) Where under subsection (1), sections 59 and 60 do not apply to goods in transit, or for transshipment, or exported as stores for an aircraft or vessel, then the goods shall be duly exported within such time and subject to such conditions as may be prescribed; and if the goods are not so exported, then, as from the last date on which they should have been so exported, they shall be deemed to be prohibited goods or restricted goods, as the case may be.

[Act No. 10 of 1980, s. 2, Act No. 10 of 1986, s. 5.]



## Entry Outwards and Loading of Aircraft and Vessels

**62. Entry outwards of aircraft or vessel**

(1) The master or agent of an aircraft or vessel in which goods are to be exported shall make entry outwards of the aircraft or vessel to the proper officer on the prescribed form and in the prescribed manner.

(2) Save with the permission of the proper officer—

- (a) no such entry outwards of an aircraft or vessel shall be made before the whole of the cargo reported in the aircraft or vessel for discharge has been discharged;
- (b) no goods shall be loaded on the aircraft or vessel before the entry outwards is made.

(3) A master or agent who contravenes subsection (1) and a master who permits goods to be loaded contrary to subsection (2) shall be guilty of an offence.

**63. Entry of cargo for export**

(1) Save as otherwise provided in this Act, the whole of the cargo to be loaded for export on an aircraft or vessel shall be entered by the owner of the cargo in the manner prescribed.

(2) Where an owner delivers an entry under this section he shall furnish therewith to the proper officer full particulars, supported by documentary evidence, of the goods referred to in the entry.

(3) A person who contravenes this section shall be guilty of an offence and any goods in respect of which the offence has been committed shall be liable to forfeiture.

**64. Loading, etc.**

(1) Subject to this Act, save with the written permission of the proper officer and subject to such conditions as he may impose—

- (a) no goods shall be put on board an aircraft or vessel departing to a foreign port or place unless the goods have first been duly entered;
- (b) no goods shall be put on board an aircraft or vessel departing to a foreign port or place at any time whatsoever except as prescribed by the Commissioner;
- (c) no goods shall be put on board an aircraft or vessel departing to a foreign port or place except from an approved place of loading or from a sufferance wharf:

Provided that—

- (i) goods may be put on board an aircraft or vessel from another vessel on to which they had been put on board in order to be loaded on to the aircraft or vessel;
- (ii) with the permission of the proper officer and subject to such conditions as he may impose, goods reported for transhipment may be loaded on to an aircraft or vessel from another aircraft or vessel;

- (d) no goods shall be put on board an aircraft or vessel departing to a foreign port or place before entry outwards of the aircraft or vessel;
- (e) no goods shall be put on board an aircraft or vessel to be loaded on to another aircraft or vessel departing to a foreign port or place if the goods may not, under the provisions of this subsection, be directly put on board that other aircraft or vessel;
- (f) all goods put on board an aircraft or vessel to be loaded on to another aircraft or vessel departing to a foreign port shall be so loaded within the limits of the port.

(2) A person who contravenes this section, or any of the conditions which may have been imposed by the proper officer, shall be guilty of an offence and liable to imprisonment for a term not exceeding three years or to a fine not exceeding five hundred thousand shillings or to both; and any goods in respect of which the offence has been committed shall be liable to forfeiture.

[Act No. 10 of 1988, s. 6, Act No. 13 of 1995, s. 19.]

### **65. Provisions relating to personal baggage, etc.**

(1) Notwithstanding section 64, the proper officer may, subject to any regulations, permit—

- (a) goods which are the *bona fide* personal baggage of the passengers, or members of the crew, of an aircraft or vessel to be put on board the aircraft or vessel and exported without entry;
- (b) goods intended for sale or delivery to passengers, or members of the crew, of an aircraft or vessel to be put on board the aircraft or vessel, subject to such conditions as he may impose, without entry;
- (c) mail bags and postal articles in the course of transmission by post to be put on board and exported without entry;
- (d) goods to be put on board an aircraft or vessel departing to a foreign port or place without entry subject to an application being made by the owner on the prescribed form and in the prescribed manner and to an undertaking being given by the owner of the goods to furnish the necessary entry within ninety-six hours, or such further time as the proper officer may specify, of the departure of the aircraft or vessel and to such security, if any, being given by the owner for the due payment of any export duties as the proper officer may consider appropriate.

(2) A person who—

- (a) contravenes any conditions imposed under subsection (1)(b); or
- (b) contravenes any undertaking given under subsection (1)(d),

shall be guilty of an offence and liable to a fine not exceeding five hundred thousand shillings or to imprisonment for a term not exceeding three years or to both; and the goods in respect of which the offence has been committed shall be liable to forfeiture.

[Act No. 10 of 1988, s. 7, Act No. 13 of 1995, s. 20.]

**66. Goods for export not to be discharged in Kenya**

(1) No goods which have been put on board an aircraft or vessel for export, or for use as stores, or as passengers' baggage, shall, save with the written permission of the proper officer and in accordance with such conditions as he may impose, be discharged at any place within Kenya.

(2) A person who contravenes this section, or any conditions imposed by the proper officer, shall be guilty of an offence and liable to imprisonment for a term not exceeding three years or to a fine not exceeding one hundred thousand shillings or to both; and the goods in respect of which the offences has been committed shall be liable to forfeiture.

[Act No. 10 of 1988, s. 8.]

**67. Provisions relating to export of certain goods**

(1) Before—

- (a) warehoused goods; or
- (b) goods on which drawback may be claimed; or
- (c) dutiable goods intended for transshipment; or
- (d) restricted goods; or

may be entered for exportation, for transshipment, or for use as stores for aircraft or vessels, the proper officer may require the owner of the goods to give security, in such amount and subject to such conditions as he may think fit, that the goods shall be duly put on board the aircraft or vessel for which they are entered and either duly exported to and discharged at the port or place for which they are so entered, or used as stores, as the case may be, within such time as he may specify.

(2) All goods in respect of which security is required under the provisions of this section (in this section referred to as bonded goods) shall, after being put on board, be duly exported to and discharged at the port or place for which they are entered, or used as stores for aircraft or vessels, as the case may be.

(3) The proper officer may require the owner of bonded goods which have been put on board an aircraft or vessel for exportation to any port or place to produce, within such time as the proper officer may consider reasonable, a certificate from the customs authorities at the port or place of discharge of the due discharge thereat of the goods according to the export entry; and if the owner fails to produce the certificate, or if the certificate does not show that the goods have been duly discharged thereat according to the export entry and the owner fails to account for any of the goods to the satisfaction of the proper officer, then the proper officer may refuse to allow the owner to enter for export and to export any other goods in respect of which security may be required under this section.

(4) Where bonded goods—

- (a) are short-shipped, the owner thereof shall so notify the proper officer within twenty-four hours, or such further time as the proper officer may allow, of the departure of the aircraft or vessel;

- (b) have been removed from a warehouse for delivery on board an aircraft or vessel but are not put on board the aircraft or vessel, the owner thereof shall forthwith enter the goods for warehousing, or for exportation, or for use as stores for aircraft or vessels.

(5) Where bonded goods are brought to a customs airport, customs area, or other place, to be put on board an aircraft or vessel and, on examination by the proper officer are found—

- (a) not to agree with the particulars of the entry thereof; or  
(b) being goods under drawback, not to be goods entitled to drawback,

then the owner of the goods shall be guilty of an offence and any goods in respect of which the offence has been committed shall be liable to forfeiture.

(6) An owner who—

- (a) contravenes any condition imposed on him under this section in respect of bonded goods; or  
(b) contravenes subsection (4),

shall be guilty of an offence and any goods in respect of which the offence has been committed shall be liable to forfeiture.

(7) Where a master contravenes, or causes or permits the contravention of, subsection (2), he shall be guilty of an offence and any goods in respect of which the offence has been committed shall be liable to forfeiture.

#### **68. Stores for aircrafts and vessels**

(1) The proper officer may, on application being made on the prescribed form and in the prescribed manner by the master or agent of an aircraft or vessel departing to a foreign port, permit goods to be put on board the aircraft or vessel for use as stores subject to the payment of any export duty and to such conditions as he may think fit.

(2) A person who puts, or causes or permits to be put, goods on board an aircraft or vessel for use as stores in contravention of this section, or of any conditions imposed by the proper officer, shall be guilty of an offence and any goods in respect of which the offence has been committed shall be liable to forfeiture.

#### **69. Short-shipment of non-bonded goods**

(1) Where goods (other than bonded goods within the meaning of section 67) are entered for exportation and the goods are not exported in the aircraft or vessel for which they were so entered or are short-shipped, the owner thereof shall so notify the proper officer within forty-eight hours, or such further period as the proper officer may allow, of the departure of the aircraft or vessel.

(2) An owner who contravenes this section shall be guilty of an offence and liable to a fine not exceeding fifty thousand shillings.

[Act No. 10 of 1988, s. 9.]

**70. Export goods stored at risk of owner**

Where goods are, with the permission of the proper officer, stored in a transit shed or a customs area pending exportation or transshipment or while in transit, then—

- (a) they shall be subject to such rent and other charges as may be prescribed; and
- (b) notwithstanding section 13, they shall be so stored at the risk of the owner.

**71. Goods liable to export duty**

(1) Where goods are liable on export to duty, the amount of duty shall be stated on the export entry of the goods.

(2) No goods liable on export to duty shall be exported until the export duty has been paid or security therefore given to the satisfaction of the proper officer.

(3) Where goods liable on export to duty are brought to a customs airport, customs area or other place to be put on board an aircraft or vessel and, on examination by the proper officer, are found not to agree with the particulars of the entry, or application for shipment relating thereto, the owner of the goods shall be guilty of an offence and any goods in respect of which the offence has been committed shall be liable to forfeiture.

*Transit or Transshipment Goods***72. Goods in transit or for transshipment**

(1) Subject to sections 16 and 61 and to any regulations, the provisions of this Act relating to the importation, prohibition, restriction, entry, examination, landing, warehousing and exportation of goods shall, so far as they are applicable, apply to goods in transit to a foreign port or place.

(2) The provisions of this Act relating to the importation, prohibition, restriction, entry, examination, landing, warehousing and exportation of goods shall, so far as they are applicable, apply to goods transhipped from the aircraft or vessel in which they are to be exported.

**72A. Licensing of transit godowns**

(1) The Commissioner may, on application by the owner, licence any premises, room or enclosed area as a transit godown for the deposit of goods imported in bulk entered in transit, and may refuse to issue a licence without assigning any reasons, or, by notice in writing, revoke or refuse to renew a licence on the grounds stated in the notice.

(2) An application under subsection (1) shall be in such form and comply with such requirements as the Commissioner may, by notice in the *Gazette*, prescribe.

(3) A licence under this section shall be issued subject to the payment of such fee as the Commissioner may, by notice in the *Gazette*, prescribe.

[Act No. 4 of 2004, s. 9.]

## 72B. Storage of goods entered in transit

(1) No person shall deposit goods entered in transit in any premises, other than a transit godown licensed under section 72A.

(2) Goods may only be deposited in a transit godown where they are entered in transit and are—

- (a) imported in bulk in a solid, liquid or gaseous form;
- (b) of a class prescribed by the Commissioner by notice in the *Gazette*; or
- (c) of a class which the Commissioner has permitted, in writing, to be stored in a transit godown.

(3) Any person who—

- (a) deposits goods in any premises; or
- (b) being the owner or occupier of any premises, uses such premises to deposit goods, or permits any other person to deposit goods,

contrary to the provisions of subsection (1) or (2), shall be guilty of an offence and liable to a fine not exceeding one hundred thousand shillings, and in the case of a continuing offence, to a fine not exceeding five thousand shillings for every day or part thereof during which the offence continues.

[Act No. 4 of 2004, s. 9.]

## PART VI – IMPORTATION AND EXPORTATION BY POST

**73. Application of Act to postal articles**

(1) This Act shall apply to the importation, exportation, and carriage coastwise, of postal articles:

Provided that—

- (i) postal articles may be entered at such place and in such manner as the Commissioner may direct;
- (ii) provision of this Act may, in its application to postal articles, be modified or adapted by regulations.

(2) An officer, or an officer in the service of the Post Office, who, in the performance of a duty under this Act, examines or seizes a postal article shall be subject in all respects to this Act and the article shall be dealt with in accordance with this Act.

(3) This section shall be in addition to, and not in derogation of, the provisions of the Postal Corporation of Kenya Act (Cap. 411).

[Act No. 7 of 2002, s. 4.]

**74. Time of entry of postal articles**

In the case of goods—

- (a) imported by post, the time of entry of the goods for home use shall, except in the case where actual entry is required, be deemed to be the time when the duty thereon is assessed by the proper officer;
- (b) exported by post, the time of entry of the goods for export shall be deemed to be the time of the posting of the goods.

PART VII – DEPARTURE AND CLEARANCE OF AIRCRAFT  
AND VESSELS, AND DEPARTURE OVERLAND*Departure and Clearance of Aircraft and Vessels***75. Clearance required for departure to foreign port**

(1) No aircraft or vessel, whether laden or in ballast, shall depart from a port or place in Kenya to a foreign port or place unless a certificate of clearance has been granted in respect of the aircraft or vessel.

(2) The master or agent of a vessel or aircraft which departs from a port or place within Kenya in contravention of subsection (1) shall be guilty of an offence.

**76. Grant of clearance**

(1) The master or agent of an aircraft or vessel, whether laden or in ballast, proposing to depart to a foreign port or place shall apply to the proper officer for a certificate of clearance.

(2) Where application for a certificate of clearance is made, then the proper officer shall not grant the certificate of clearance until he is satisfied that all the provisions of this Act in relation to the aircraft or vessel, its cargo, stores, baggage, crew and passengers have been complied with:

Provided that the proper officer may, by reason of the provisions of any other law, refuse to grant the certificate of clearance notwithstanding that he may be satisfied that this Act has been complied with.

(3) Where the master or agent of an aircraft, or of a vessel of less than two hundred and fifty tons register, makes application for a certificate of clearance, then he shall at the same time—

- (a) deliver to the proper officer an outward manifest on the prescribed form and in the prescribed manner;
- (b) produce to the proper officer all documents which he may require relating to the aircraft or vessel and its cargo, stores, baggage, crew and passengers;
- (c) answer all questions which the proper officer may ask relating to the aircraft or vessel and its cargo, stores, baggage, crew and passengers.

(4) Where the master or agent of a vessel of two hundred and fifty tons register or more makes application for a certificate of clearance then the proper officer may grant clearance subject to an undertaking by the master or agent to deliver to the proper officer, within twenty-four hours of the grant of the certificate of clearance, the outward manifest of the vessel in the prescribed form and in the prescribed manner, and to answer all questions which he may be asked relating to the vessel, its cargo, stores, baggage, crew and passengers.

(5) Where an aircraft or vessel proposes to depart to a foreign port in ballast, then the aircraft or vessel shall be cleared in ballast, that is to say, the words “in ballast” shall be written in those parts of the form relating to the aircraft or vessel which contain provisions for the particulars of its cargo; and for the purpose of

this subsection, an aircraft or vessel shall be deemed to be in ballast when the aircraft or vessel carries, in addition to the crew and its stores, only passengers and their *bona fide* personal baggage.

(6) The proper officer may permit the master or agent of an aircraft or vessel to amend an obvious error in the outward manifest, or to supply an omission which, in the opinion of the proper officer, results from accident or inadvertence, by furnishing an amended or supplementary outward manifest in the prescribed manner.

(7) Where a certificate of clearance has been granted but the aircraft or vessel in respect of which it was granted has not left the limits of the port in which it was granted, then the proper officer may inform, either orally or in writing the master of the aircraft or vessel that the certificate of clearance has been cancelled and may require the return of the certificate, and thereupon the certificate shall be deemed never to have been granted.

(8) A master or agent who contravenes an undertaking given under subsection (4), or who refuses to return a certificate of clearance when so required to do under subsection (7), shall be guilty of an offence.

#### **77. Clearance to be produced**

(1) The proper officer may board an aircraft or vessel in Kenya after clearance and require the master thereof to produce his certificate of clearance and to answer questions relating to the aircraft or vessel, its cargo, stores, baggage, crew and passengers.

(2) The master of an aircraft or vessel who fails to produce the certificate of clearance on demand shall be guilty of an offence.

#### **78. Deficiency or surplus in cargo or stores**

(1) Where, on an aircraft or vessel being boarded by the proper officer, goods or stores which are not contained in the manifest of the aircraft or vessel are found on the aircraft or vessel, then the master thereof shall be guilty of an offence and any goods in respect of which the offence has been committed shall be liable to forfeiture.

(2) Where, on an aircraft or vessel being boarded by the proper officer, goods which were reported on the arrival of the aircraft or vessel as remaining on board for other ports in Kenya, or for re-exportation, or as stores, or which after arrival were put on board for removal under bond to, another port in Kenya, or for exportation or use as stores, are not on board, due allowance being made in the case of stores for goods which might fairly have been consumed or used, then the master of the aircraft or vessel shall be guilty of an offence.

(3) Where, on an aircraft or vessel being boarded by the proper officer after its return to Kenya from a voyage to a foreign port or place, goods which on the previous arrival of the aircraft or vessel were reported as stores or were then put on board as stores are not on board, due allowance being made for goods which might fairly have been consumed or used, the master of the aircraft or vessel shall be guilty of an offence and liable to a fine not exceeding twenty thousand shillings and in addition, the master shall be liable to pay the duty on the deficiency of the goods at the rate chargeable on the importation of similar goods.

[Act No. 13 of 1995, s. 22.]



**79. Aircraft or vessels to bring to at boarding station**

(1) The master of an aircraft or vessel departing to a foreign port shall bring to at the boarding station for the purpose of disembarking any officer on the aircraft or vessel, or for any other purpose of this Act, or when required so to do by the proper officer.

(2) A master of an aircraft or vessel who contravenes this section shall be guilty of an offence.

*Departure Overland***80. Departure overland**

(1) A person, whether or not in charge of a vehicle and whether or not the vehicle may be conveying goods which are dutiable, departing overland from Kenya shall not, except where otherwise permitted by the proper officer, depart from Kenya at a place other than from a port or place appointed under section 9 and shall before departing—

- (a) report his intended departure to the officer stationed at the port nearest to the point at which he proposes to cross the frontier;
- (b) furnish on the prescribed form such information as may be required concerning any vehicle and goods;
- (c) make and subscribe a declaration as to the truth of all particulars contained in the form;
- (d) fully and immediately answer all relevant questions put to him by the proper officer;
- (e) produce all consignment notes or other relevant documents demanded of him by the proper officer;
- (f) save as otherwise provided in this Act, make due entry of any vehicle and goods.

(2) The proper officer may stop and question any person, whether or not he has goods in his possession, appearing to be about to depart overland from Kenya, and the person shall thereupon fully and immediately answer all relevant questions concerning his movements and any goods in his possession as may be put to him.

(3) No vehicle or goods to which this section applies shall except under and in accordance with the terms of permission granted by the proper officer, be removed across the frontier until after due entry thereof has been made.

(4) The Commissioner may, subject to such conditions as may be specified, exempt any person or class of persons from the provisions of this section.

(5) A person who contravenes any of the provisions of this section shall be guilty of an offence and any goods in respect of which the offence has been committed shall be liable to forfeiture.

**PART VIII – CARRIAGE OF GOODS COASTWISE****81. Meaning of carriage coastwise**

Subject to section 82, all goods conveyed by air, sea or inland waterways from a part of Kenya to another part thereof shall be deemed to be carried

coastwise, and an aircraft or vessel conveying the goods shall be deemed to be a coasting aircraft or coasting vessel, as the case may be.

[Act No. 13 of 1979, s. 2.]

### **82. Carriage coastwise in aircraft or vessel from foreign port**

(1) When an aircraft or vessel carrying cargo arrives at a port or place in Kenya from a foreign port or place, then the proper officer may permit the aircraft or vessel to carry goods coastwise from that port or place to another port or place within Kenya upon the presentation by the master of a declaration as set out in section 84.

(2) When an aircraft or vessel to which subsection (1) applies conveys goods from one port of Kenya to another port thereof, the aircraft or vessel shall not by virtue thereof be deemed to be a coasting aircraft or coasting vessel within the meaning of this Act.

(3) When goods are carried coastwise under the provisions of this section, then the loading, unloading and delivery thereof shall be subject to any regulations and to such conditions as the Commissioner may impose.

[Act No. 13 of 1979, s. 2.]

### **83. Loading, etc., of coastwise cargo**

(1) Subject to this Act, save with the written permission of the proper officer and subject to such conditions as he may impose—

- (a) no goods shall be loaded from an aircraft or vessel for carriage coastwise at any time whatsoever except as prescribed by the commissioner;
- (b) no goods for carriage coastwise shall be loaded on to, or unloaded from, an aircraft or vessel, except at an approved place of loading or at a sufferance wharf:

Provided that goods may be loaded on to, or unloaded from, an aircraft or vessel, from or on to another vessel or vehicle used for the purpose of the carriage of goods between that aircraft or vessel and an approved place of landing or sufferance wharf;

- (c) all goods which have been unloaded or landed from a coasting aircraft or vessel shall, if the proper officer so requires, be conveyed forthwith to a customs area or transit shed.

(2) A person who contravenes this section, or any of the conditions which may have been imposed by the proper officer, shall be guilty of an offence and shall be liable to a fine not exceeding forty thousand shillings; and any goods in respect of which the offence has been committed, shall be liable to forfeiture and the coasting aircraft or coasting vessel in relation to which the offence has been committed may be seized and detained until the fine is paid.

[Act No. 13 of 1995, s. 23.]

### **84. Transire required for departure coastwise**

(1) No coasting aircraft or coasting vessel, nor an aircraft or vessel which is carrying goods coastwise in accordance with section 82, shall depart from a port or place within Kenya unless a transire has been granted by the proper officer.

(2) The master or agent of an aircraft or vessel to which subsection (1) applies proposing to depart coastwise, shall deliver to the proper officer an account in triplicate on the prescribed form containing the particulars of all cargo taken on board for carriage coastwise; and the original thereof, dated and signed by the proper officer, shall constitute the grant of a transire for the carriage of the goods specified therein and shall, in the case of a coasting aircraft or coasting vessel be the certificate of clearance for the aircraft or vessel for the coastwise voyage.

(3) A master or agent who contravenes this section, or who delivers an account of which any of the particulars contained therein is false, shall be guilty of an offence and liable to a fine not exceeding forty thousand shillings and the coasting aircraft or coasting vessel in relation to which the offence has been committed may be seized and detained until the fine is paid.

[Act No. 13 of 1995, s. 24.]

#### **85. Transire to be delivered on arrival**

(1) The master or agent of an aircraft or vessel, arriving at a port or place within Kenya carrying goods coastwise—

- (a) shall forthwith deliver the transire to the proper officer of that port or place;
- (b) shall not, save with the permission of the proper officer and subject to such conditions as he may impose, permit goods to be unloaded before the delivery of the transire:

Provided that in the case of a vessel of two hundred and fifty tons register or more, the transire may be delivered within twenty-four hours of arrival and the goods may be unloaded therefrom before the delivery of the transire.

(2) A master or agent who contravenes this section shall be guilty of an offence and liable to a fine not exceeding forty thousand shillings and any goods in respect of which the offence has been committed shall be liable to forfeiture, and the coasting aircraft or coasting vessel in relation to which the offence has been committed may be seized and detained until the fine is paid.

[Act No. 13 of 1995, s. 25.]

#### **86. Power of Commissioner to vary procedure**

(1) Notwithstanding this Act, the Commissioner may permit a coasting aircraft or coasting vessel to be loaded, unloaded and cleared subject to such conditions as he may in any particular case impose.

(2) The master or agent of a coasting aircraft or coasting vessel who contravenes any conditions imposed by the Commissioner under this section shall be guilty of an offence and liable to a fine not exceeding forty thousand shillings and any goods in respect of which the offence has been committed shall be liable to forfeiture, and the aircraft or vessel in relation to which the offence has been committed may be seized and detained until the fine is paid.

[Act No. 13 of 1995, s. 26.]

#### **87. Entry outwards of aircraft, etc. carrying goods coastwise**

The Commissioner may, subject to such conditions as he may impose, permit the master or agent of an aircraft or vessel carrying goods coastwise to enter

outwards the aircraft or vessel and to enter goods carried coastwise therein for exportation without discharging the goods.

**88. Coasting vessel, etc., not to deviate from voyage**

The master or agent of a coasting aircraft or coasting vessel—

- (a) which deviates from its voyage, unless forced to do so by circumstances beyond the control of the master, the proof whereof shall lie on the master; or
- (b) which, having deviated from its voyage or having taken on board a wreck or other goods or discharged goods in the course of a voyage, does not forthwith proceed directly to the nearest port or place in Kenya and explain the circumstances thereof to the satisfaction of the proper officer and deliver the wreck or other goods taken on board to proper officer,

shall be guilty of an offence and any goods in respect of which the offence has been committed shall be liable to forfeiture, and the aircraft or vessel in relation to which the offence has been committed may be seized and detained until the fine is paid.

**89. Examination of coasting aircraft, coasting vessel and goods**

(1) An officer may go on board a coasting aircraft or coasting vessel in any port or place or at any period of its voyage and search it and examine all goods on board.

(2) Where an officer goes on board a coasting aircraft or coasting vessel, he may require the master or agent thereof to answer questions concerning the aircraft or vessel, its cargo, stores, baggage, crew and passenger's and to produce any books and documents which are, or should be, on board.

(3) An officer may examine goods which have been unloaded from an aircraft or vessel after carriage coastwise or which are brought to a port or place to be loaded on to an aircraft or vessel for carriage coastwise; and for the purposes of the examination the officer may require the owner of the goods to unpack or open them and to repack them at the expense of the owner.

(4) A master or agent who, under this section—

- (a) refuses to answer a question or to produce books or documents; or
- (b) makes an incorrect reply to a question,

shall be guilty of an offence and liable to a fine not exceeding twenty thousand shillings and the aircraft or vessel in relation to which the offence has been committed may be seized and detained until the fine is paid.

[Act No. 13 of 1995, s. 27.]

**PART IX – MANUFACTURE OF EXCISABLE GOODS****90. Licence required to manufacture excisable goods**

(1) No person shall manufacture excisable goods unless he is licensed by the Commissioner to manufacture them.

(2) Notwithstanding the provisions of this Act, no licence shall be issued for the manufacture of plastic bags of less than thirty microns:

Provided that the Commissioner may license a person to manufacture plastic bags of not less than—

- (a) 10 microns, if satisfied that such bags are for export; or
- (b) 20 microns, if satisfied that such bags are for packing and packaging.

(2A) The licences required under subsection (2) shall be valid for a renewable period of one year.

(3) A person who contravenes this section shall be guilty of an offence and liable to imprisonment for a term not exceeding three years or to a fine not exceeding five hundred thousand shillings or to both; and any plant or excisable goods, or any materials, in respect of which offence has been committed shall be liable to forfeiture.

[Act No. 10 of 1980, s. 2, Act No. 13 of 1995, s. 28, Act No. 9 of 2007, s. 3,  
Act No. 8 of 2008, s. 2A, Act No. 8 of 2009, s. 2.]

### **91. Application for and grant of licence**

(1) Subject to this Act, the Commissioner may on application grant a licence to a person to manufacture excisable goods; and the Commissioner may, refuse to grant the application and shall furnish the applicant with the reasons for such refusal.

(2) A separate application shall be required in respect of—

- (a) each factory in which excisable goods are to be manufactured;
- (b) each class of excisable goods to be manufactured.

(3) An application under subsection (1) shall be in such form and subject to such requirements as the Commissioner may, by notice in the *Gazette*, prescribe.

(3A) The Commissioner shall consider every application received under this section and shall serve the applicant with a notice of his decision within thirty days of the receipt of the application:

Provided that where the Commissioner fails to communicate his decision in accordance with this subsection, the application shall be deemed to have been granted.

(4) Where the Commissioner has granted an application for a licence under this section he shall—

- (a) on the payment of the prescribed fee by the applicant issue the licence in the prescribed form; and
- (b) subject to section 93, on the application and payment of the prescribed fee, issue a renewal of the licence.

(5) A licence under this section shall be issued to a particular person and shall be in respect of the factory and class or classes of excisable goods specified in the licence, and—

- (a) the licensed factory shall not be used except for the manufacture of excisable goods specified in the licence; and

(b) only the licensee shall manufacture goods in the licenced factory.

(6) Notwithstanding the provisions of subsection (5), the goods specified in each of the following paragraphs shall be regarded as one class of excisable goods for the purposes of that subsection—

- (i) cigarettes, cigars and manufactured tobacco;
- (ii) perfumery, cosmetic or toilet preparations.

(7) A person who contravenes subsection (5) shall be guilty of an offence and liable to imprisonment for a term not exceeding three years or to a fine not exceeding five hundred thousand shillings or to both; and any plant or excisable goods or any materials in respect of which the offence has been committed shall be liable to forfeiture.

(8) A licence issued under this section shall be subject to such conditions as the Commissioner may, by notice in the *Gazette*, prescribe.

(9) A licensee who contravenes a condition of the licence, or who allows any other person to contravene a condition of the licence, shall be guilty of an offence and liable to a fine not exceeding one million five hundred thousand shillings, or to imprisonment for a term not exceeding three years, or to both.

[Act No. 10 of 1980, s. 2, Act No. 8 of 1991, s. 6, Act No. 13 of 1995, s. 29,  
Act No. 15 of 2003, s. 7, Act No. 4 of 2004, s. 10, Act No. 57 of 2012, s. 2, Act No. 38 of 2013, s. 3.]

### **91A. Packing or selling of alcoholic beverages**

(1) No person shall pack or sell an alcoholic beverage in a container the capacity of which is less than two hundred millilitres.

(1A) For the avoidance of doubt, the container referred to in subsection (1) shall either be a glass or PET (*polyethylene terephthalate*) bottles or wooden or metallic containers.

(2) A person who contravenes the provisions of subsection (1) shall be guilty of an offence and liable to a fine not exceeding five hundred thousand shillings, or to imprisonment for a term not exceeding three years, or to both.

[Act No. 4 of 2004, s. 11, Act No. 8 of 2009, s. 3, Act No. 10  
of 2010, s. 3, Act No. 10 of 2013, s. 2, Act No. 38 of 2013, s. 4.]

### **92. Transfer of licence**

(1) A licensee may apply to the Commissioner—

- (a) to transfer his licence to another person; and in that case the other person shall join in the application;
- (b) to transfer his factory to another place;
- (c) to manufacture another class of excisable goods in his factory on his ceasing to manufacture in that factory the class of excisable goods specified in the licence,

and the Commissioner may grant or, refuse to grant any such application and shall furnish the applicant with the reasons for such refusal.

(2) An application under this section shall be made to the Commissioner on the prescribed form.

(3) Where he has granted an application under this section, the Commissioner shall, on surrender of the existing licence and on payment of the prescribed fee,

if any, make the necessary endorsement thereon or issue a fresh licence, as he may think most convenient.

[Act No. 38 of 2013, s. 5.]

**93. Power to revoke, etc., licence**

(1) The Commissioner may revoke, suspend or refuse to renew a licence where he is satisfied that—

- (a) the licensee has been guilty of an offence under this Act;
- (b) the licensee has been convicted of an offence involving dishonesty or fraud;





- (c) the licensee has become a bankrupt or has entered into an arrangement or composition with or for the benefit of his creditors;
- (d) the factory, or the plant therein, is of such a nature or so maintained that the excisable goods manufactured therein are likely to be adversely affected;
- (e) the factory is so designed, equipped or sited as to render difficult the supervision thereof for excise purposes;
- (f) the licensee has failed to comply with the provisions of section 95.

(2) Where the Commissioner revokes, suspends or refuses to renew a licence under this section, then he shall forthwith give notice of that fact to the licensee.

#### **94. Effect of revocation, etc., of licence**

(1) Where a licence has been revoked or suspended or has expired, then the licensee shall—

- (a) forthwith cease to manufacture the excisable goods referred to in the licence;
- (b) forthwith pay duty on the excisable goods manufactured under the licence;
- (c) not dispose of materials in the factory to which the licence relates except in accordance with such conditions as the Commissioner may impose.

(2) A person who contravenes this section or any of the conditions imposed by the Commissioner under this section shall be guilty of an offence and liable to imprisonment for a term not exceeding three years or to a fine not exceeding five hundred thousand shillings or to both; and any plant or excisable goods, or any materials, in respect of which the offence has been committed shall be liable to forfeiture.

[Act No. 10 of 1980, s. 2, Act No. 13 of 1995, s. 30.]

#### **95. Provision of facilities for excise control**

(1) The Commissioner may, for the purpose of ensuring proper excise control, require a licensee to provide and maintain, to the satisfaction of the Commissioner and at a rental to be approved by him, suitable housing accommodation for the officer assigned to the duty of excise control of a factory.

(2) The Commissioner may, for the purpose of ensuring proper excise control, require a licensee to provide and maintain, to the satisfaction of the Commissioner, suitable office accommodation and equipment in a factory for the officer assigned to the duty of excise control of the factory.

(3) A licensee shall provide and maintain at his factory just scales and weights, lights, ladders and other equipment as may be necessary in order to enable the proper officer to take account of, or check by weight, gauge or measure, all excisable goods or materials in the factory.

(4) A licensee shall provide and maintain at his factory such metering devices, for the purpose of accounting for excise duty, as the Commissioner may, by notice in the *Gazette*, prescribe in accordance with subsection (5).

(5) A notice made under subsection (4) shall—

- (a) come into operation upon the expiry of six months from the date of publication in the *Gazette* or such further period, not exceeding six months, as the Commissioner may, on the application of a licensee, permit in respect of that licence; and
- (b) be made by the Commissioner only after consideration of the relevant international standards and practice.

(6) The Commissioner shall ensure that a metering device prescribed under subsection (4) does not compromise the safety of the goods or materials that are manufactured by a licensee or the health of the consumers of such goods or materials.

[Act No. 10 of 2010, s. 4, Act No. 4 of 2012, s. 2.]

#### **96. Licensee to keep books, etc.**

(1) A licensee shall keep at his factory and in the prescribed manner all records which may be required under the provisions of this Act and shall make therein the prescribed entries relating to the manufacture, storage and delivery of excisable goods and materials.

(1A) Every entry into a record kept pursuant to subsection (1) shall—

- (a) in the case of a manual record, be made legibly in ink and, subject to section 112, shall not be altered in any manner other than by cancellation, that is to say, by drawing a single line in ink through the incorrect entry so as to allow the original entry to remain legible, or by amendment, that is to say, by so drawing a single line through the incorrect entry and making a correct entry above the entry so cancelled; and
- (b) in the case of an electronic or other form of record, be made in such manner as may be prescribed, and shall not be altered except in the prescribed manner.

(2) A licensee shall render, in the prescribed manner and at the prescribed times, such returns as may be required of him in accordance with the provisions of this Act.

(3) Records required to be kept under the provisions of this Act shall at all times be available for inspection by the proper officer and the officer may take copies of any entry therein.

(3A) A licensee who fails to render a return in accordance with subsection (2) shall, in addition to any penalty which may be imposed under section 225A, be liable to a penalty equal to ten thousand shillings or five per cent of the amount of any excise duty payable, whichever is higher.

(4) A licensee who contravenes this section shall be guilty of an offence.

[Act No. 15 of 2003, s. 8, Act No. 4 of 2004, s. 12, Act No. 8 of 2008, s. 3.]

### **PART X – CONTROL OF MANUFACTURE OF EXCISABLE GOODS**

#### *Entry of premises and plant*

#### **97. Manufacturers' entry**

(1) A licensee shall, before commencing manufacture, make entry on the prescribed form and in the prescribed manner of each of the building, room,

place and item of plant in his factory which he proposes to use in the manufacture, preparation for sale, or storage, of materials or excisable goods; and in each entry he shall specify the purpose for which each building, room, place or item of plant is to be used and, unless the Commissioner otherwise allows, the mark by which it is to be distinguished.

(2) Where a licensee is a body corporate then the entry shall be made under the seal thereof and the signature of any principal officer thereof authorized by the constitution of the body corporate to authenticate the seal, or by an agent duly authorized under the seal and signature.

(3) The Commissioner may at any time by notice in writing to the licensee require new entry to be made by the licensee within one month of the date of the notice; and as from the expiration of that period the existing entry shall be deemed to be void and of no effect.

(4) A licensee shall not, in the course of the manufacture, preparation for sale, or storage, of materials or excisable goods—

- (a) make use of a building, room, place or item of plant in relation to which entry is required under this section unless there is in force in respect thereof a valid entry;
- (b) make use of a building, room, place or item of plant for any purpose other than that for which it was entered;
- (c) effect, without the prior permission of the proper officer, an alteration in shape, position or capacity to a building, room, place or item of plant.

(5) A licensee who contravenes subsection (1) or (4) shall be guilty of an offence and liable to imprisonment for a term not exceeding three years or to a fine not exceeding five hundred thousand shillings or to both; and any plant or excisable goods, or any materials, in respect of which the offence has been committed shall be liable to forfeiture.

[Act No. 10 of 1980, s. 2, Act No. 13 of 1995, s. 31.]

### **98. Rooms and plant to be marked**

(1) Unless the Commissioner otherwise allows, a licensee shall cause to be painted and maintained legibly and in oil colours on the outside of the door of every room, and on every item of plant, required to be entered in accordance with the provisions of this Act the name of the room or item of plant according to the purpose for which it was so entered; and where more than one room or item of plant is to be used for the same purpose, then each such room or item of plant, as the case may be, shall in addition be marked with progressive numbers.

(2) A licensee who contravenes any of the provisions of this section shall be guilty of an offence.

#### *Provisions Relating to the Manufacture of Spirits*

### **99. Power of Commissioner to direct that Act and regulations shall not apply**

(1) Where the Commissioner—

- (a) is satisfied that a process of manufacture carried on by a person involving the manufacture of spirits is primarily directed to the production of an article other than spirits; or

- (b) sees fit in the case of a person manufacturing spirits by a process other than distillation of a fermented liquor,

he may direct that, subject to compliance with such conditions as he may impose, such provisions of this Act or of any regulations made thereunder as may be specified in the direction shall not apply in the case of that person.

(2) If a person in whose case a direction has been given by the Commissioner under this section acts in contravention of, or fails to comply with, any conditions imposed by the direction, he shall be guilty of an offence and any plant, spirits or materials in respect of which the offence has been committed shall be liable to forfeiture.

#### **100. Distillers and rectifier's warehouse**

(1) A distiller may provide in association with his distillery a place of security known as a distiller's warehouse for the deposit of spirits manufactured at that distillery and if the place is approved by the Commissioner and it is included in the distiller's entry of premises, he may deposit therein without payment of duty spirits so manufactured.

(2) A rectifier may provide within his factory premises a place of security known as a rectifier's warehouse for the deposit of spirits removed from a distillery or distiller's warehouse for the purpose of rectification and compounding by him at that factory and, if the place is approved by the Commissioner and it is included in the rectifier's entry of premises, he may deposit therein without payment of duty spirits so removed from a distillery or distiller's warehouse.

(3) If in the case of a distiller's warehouse the place of security provided is outside the distiller's distillery the Commissioner may attach to his approval such conditions as he may see fit, and if those conditions are not for the time being observed, that place shall be deemed not to have been approved by the Commissioner.

(4) A distiller's warehouse, wherever situated, or a rectifier's warehouse shall, for the purpose of section 95, be deemed to be part of the distiller's distillery or the rectifier's factory, as the case may be.

#### **101. Restriction on delivery of immature spirits**

(1) Subject to subsection (2), no spirits shall be delivered from a distillery or a distiller's warehouse unless they have been warehoused for a period of at least three years.

(2) Subsection (1) shall not apply to—

- (a) spirits delivered for rectification;
- (b) spirits delivered for denaturing;
- (c) spirits delivered for exportation;
- (d) spirits distilled at a strength of not less than sixty degrees over proof delivered for compounding;
- (e) spirits delivered to a wine manufacturer.

(3) If a person delivers or procures or attempts to procure the delivery of spirits in contravention of this section he shall be guilty of an offence; and any spirits the delivery of which has been procured by the offence shall be liable to forfeiture.

**102. Restriction on carrying on of other trades by distiller, rectifier or denaturer**

(1) Save with the written permission of the Commissioner and subject to such conditions as he may impose, a distiller or rectifier or denaturer shall not carry on within his factory any trade other than that of a distiller, rectifier or denaturer, nor shall he carry on another trade on premises communicating otherwise than by a public roadway with his factory.

(2) A person contravening this section or any conditions imposed by the Commissioner under subsection (1) shall be guilty of an offence.

**103. Keeping or use of still otherwise than by distiller or rectifier prohibited**

(1) Subject to this section, no person other than a distiller or rectifier shall keep or use a still.

(2) The Commissioner may permit, subject to such conditions as he may impose, the keeping and use of a still by a person other than a distiller or rectifier where the still is—

- (a) kept by a person who makes or keeps stills solely for the purpose of sale; or
- (b) kept or used for experimental, analytical or scientific purposes; or
- (c) kept or used for the manufacture of an article other than spirits.

(3) A person who, not being a distiller or rectifier or permitted to do so by the Commissioner, keeps or uses a still shall be guilty of an offence and liable to imprisonment for a term not exceeding three years or to a fine not exceeding five hundred thousand shillings or to both; and the still shall be liable to forfeiture.

[Act No. 10 of 1980, s. 2, Act No. 13 of 1995, s. 32.]

**104. Deposit of rectified or compounded spirits in bonded warehouse**

(1) Spirits which have been rectified or compounded by a rectifier may be deposited in a bonded warehouse in such quantities and under such conditions as the Commissioner may determine for exportation or shipment for use as stores for an aircraft or vessel.

(2) No rectified or compounded spirits may be delivered from a bonded warehouse for home use save with the written permission of the Commissioner and subject to such conditions as he may impose.

**105. Penalty for excess or deficiency in stocks of spirits**

(1) If, when an account is taken by a proper officer and a balance struck of the spirits in the stock of a distiller including stocks in the distiller's warehouse, or the stock of a person engaged in rectifying or denaturing spirits, or in the stock of a person obtaining spirits in respect of which excise duty has been remitted for a particular purpose, any spirits in excess of what should be in stock are found, the

distiller or person shall, unless the excess is accounted for to the satisfaction of the Commissioner, be guilty of an offence and liable to a fine equal to double the excise duty on a quantity of spirits equal to the excess and the excess of spirits shall be liable to forfeiture.

(2) If, when an account is taken and a balance struck as aforesaid, a deficiency in the spirits which should be in stock is found which cannot be accounted for to the satisfaction of the Commissioner after due allowance has been made for losses in manufacture or in transit, the distiller or person shall be guilty of an offence and liable to a fine equal to double the excise duty on a quantity of spirits equal to the deficiency, and duty on such a quantity shall thereupon become due and shall, notwithstanding section 134, be forthwith paid.

#### **106. Denaturing of spirits**

(1) No spirits shall be denatured for sale as denatured spirits except in accordance with a formula prescribed by regulations for either methylated spirits or specially denatured spirits:

Provided that spirits shall, where imported, be denatured prior to release from the port of importation, or, if locally manufactured, prior to release from the premises of the distiller.

(2) A person who contravenes this section shall be guilty of an offence and liable to imprisonment for a term not exceeding three years or to a fine not exceeding five hundred thousand shillings or to both; and any plant, spirit or materials in respect of which such offence has been committed shall be liable to forfeiture.

[Act No. 10 of 1980, s. 2, Act No. 13 of 1995, s. 33, Act No. 15 of 2003, s. 9.]

#### **107. Application of Part IX and sections 97 and 98 to the denaturing of spirits**

Part IX and sections 97 and 98 shall apply to the denaturing of spirits as they do to the manufacture of excisable goods:

Provided that nothing in section 91(5) shall preclude a distiller, licensed to denature spirits, from denaturing in his distillery spirits manufactured by him therein.

Provisions Relating to Manufacture of Excisable Goods other than Spirits

#### **108. Storage of excisable goods after manufacture**

(1) All excisable goods (other than spirits) shall, after the process of manufacture has been completed, be forthwith removed to a room, of which entry for that purpose has been made in accordance with this Act, and which shall be known as the stock room; and the goods shall be kept therein until delivery therefrom is made in accordance with the provisions of this Act.

(2) A stock room shall not be used for any purpose other than of storing excisable goods after they have been manufactured.

(3) The excisable goods in a stock room shall be stored so as to facilitate the taking of a full account of them.

(4) A licensee who contravenes this section shall be guilty of an offence and any excisable goods in respect of which the offence has been committed shall be liable to forfeiture.

#### **109. Provisions relating to stock book and returns**

(1) A licensee (other than a distiller) shall keep a stock book in the prescribed form and shall each day enter therein the particulars of all excisable goods received in and delivered from the stock room; and the stock book shall at all times be available for inspection by the proper officer, and the officer may take copies of any entry therein.

(2) All deliveries made from the stock room shall be entered in the stock book at the time of delivery from the stock room.

(3) The licensee shall transmit to the Commissioner, on or before the twentieth day of each month, a transcript in duplicate of the stock book showing all transactions entered therein during the previous month.

(4) A licensee who contravenes this section shall be guilty of an offence and any excisable goods in respect of which the offence has been committed shall be liable to forfeiture.

[Act No. 8 of 1996, s. 3.]

#### **110. Deficiency or excess in stock of licensee**

(1) Where, upon the proper officer taking stock in the factory of a licensee (other than a distiller, denature or rectifier)—

- (a) the licensee fails to account to the proper officer for any excisable goods manufactured by him, then the duty on all such excisable goods shall thereupon become due and shall, notwithstanding section 137, be forthwith paid;
- (b) excisable goods are found in excess of the quantity which, according to the books of the licensee, should be therein, then those goods shall be liable to forfeiture.

(2) A licensee (other than a distiller, denaturer or rectifier)—

- (a) who fails to account to the proper officer for any excisable goods manufactured by him; or
- (b) in whose factory any excisable goods are found in excess of the quantity which, according to the books, should be therein,

shall, unless he explains the deficiency or excess to the satisfaction of the proper officer, be guilty of an offence.

#### **111. Provisions relating to manufacture of tobacco**

(1) A tobacco licensee shall, if the Commissioner by notice in writing so requires, keep a materials account in the prescribed form and shall enter therein particulars of all unmanufactured tobacco received at the factory for manufacture; and the account shall be balanced at the end of each month.

(2) A tobacco licensee shall not, save with the permission of the Commissioner and subject to such conditions as he may impose, sell or otherwise dispose of tobacco which is not liable to duty.

(3) A tobacco licensee who contravenes this section or any condition imposed by the Commissioner in accordance with this section shall be guilty of an offence and any excisable goods or materials in respect of which the offence has been committed shall be liable to forfeiture.

#### 112. Provisions relating to brewing book

(1) The proper officer shall deliver a book in the prescribed form, to be known as the brewing book, to every brewer and the brewer shall keep the book in his factory and available at all times for inspection by the proper officer; and the officer may take copies of any entry therein.

(2) A brewer shall—

- (a) at least two hours before he commences to mash malt or corn, or dissolve other materials, enter in the brewing book the day and hour of the next brewing;
- (b) at least two hours before the time so entered for the next brewing, enter in the brewing book the separate quantities of the malt, corn, and other materials which he proposes to use in the next brewing;
- (c) at least two hours before the time so entered for the next brewing, enter in the brewing book the time when all the worts are to be drawn off the grains in the mash tin;
- (d) within one hour of the worts being collected or, if they are not collected before nine o'clock in the afternoon, before nine o'clock in the morning of the following day, enter in the brewing book the particulars of the quantity and gravity of the worts and the description and number of each vat into which the worts have been collected; and where fermentation has commenced in any worts before entry of the quantity and gravity thereof has been made, then the true original gravity thereof before fermentation shall be entered.

(3) A brewer shall, when making any entry in accordance with the provisions of subsection (2), also enter the date and hour on which the entry is made; and no entry in the brewing book shall be cancelled, obliterated, or in any way altered.

(4) A brewer who contravenes any of the provisions of this section shall be guilty of an offence and liable to imprisonment for a term not exceeding three years or to a fine not exceeding five hundred thousand shillings or to both; and any excisable goods, or any materials, in respect of which the offence has been committed shall be liable to forfeiture.

(5) For the purpose of subsection (2)“**other materials**” include—

- (a) sugar;
- (b) any saccharine substance, extract, or syrup;
- (c) rice;
- (d) flaked maize and any other description of corn which in the opinion of the Commissioner is prepared in a manner similar to flaked maize;
- (e) any other material capable of being used in brewing except malt, corn, hops, hop concentrate or hop oil.

[Act No. 10 of 1980, s. 2, Act No. 13 of 1995, s. 34.]



**113. Notice of brewing may be required**

A brewer shall, if so required by the proper officer, give notice in writing containing the prescribed particulars to the proper officer at least forty-eight hours before the time when he proposes to make his next brewing.

**114. Provisions relating to brewing**

(1) All worts shall be removed successively and in the customary order of brewing from the mash tun to the underback, coppers, coolers and collecting and fermenting vats or, if these are separate vats, from the collecting vats within the premises where the brewing commenced.

(2) A brewer who contravenes this section shall be guilty of an offence and any excisable goods and materials in respect of which the offence has been committed shall be liable to forfeiture.

**115. Provision relating to false declaration of original gravity of beer**

(1) Before bottling, packing or removing beer to another brewery or licensed premises, the brewer shall declare, in such form as the proper officer may require, the original gravity of the beer.

(2) A brewer who makes a false declaration under this section shall be guilty of an offence.

[Act No. 13 of 1995, s. 35.]

**116. Liability of beer to excise duty**

No beer may be consumed on, or removed from, a brewery or licensed premises unless duty has first been paid thereon:

Provided that the Commissioner may either specifically or generally permit—

- (i) the removal of beer, in bulk, to another brewery or licensed premises for the purpose of bottling or packing;
- (ii) the drawing of production samples of beer by the brewer for analysis without payment of duty thereon under such conditions as the Commissioner may require.

**116A. Fortification and mixing of wine**

Subject to such conditions and limitations as may be prescribed, a wine manufacturer may—

- (a) mix in his factory, spirits with wine manufactured by him in a proportion not exceeding ten litres of proof spirit to one hundred litres of wine:

Provided that the mixture shall not thereby be raised to a greater strength than fifty degrees of proof; or

- (b) during the process of manufacture in his factory, mix wine made by him with imported wine on which the full duties of customs have been paid.

[Act No. 8 of 1991, s. 7.]

## 116B Excise stamps

(1) The Minister may, by notice in the *Gazette*, specify the excisable goods to which the requirement for the affixing of excise stamps under this section applies.

(2) The Commissioner shall, by notice in the *Gazette*, specify the types and descriptions of excise stamps to be affixed on the goods specified under subsection (1).

(3) No person shall—

- (a) import any goods specified in accordance with subsection (2) unless such person is registered with the Commissioner; or
- (b) offer such goods for sale or free distribution or use them for any other purpose unless there is affixed on the goods the prescribed excise stamps.

(4) A person who contravenes any of the provisions of this section commits an offence and shall, on conviction, be liable to a fine not exceeding five hundred thousand shillings or to imprisonment for a term not exceeding three years, or to both.

(5) A licensee or importer who is convicted of an offence under subsection (4) shall, in addition to the penalty prescribed under that subsection, be liable to have his licence cancelled, or registration under the section revoked, as the case may be.

[Act No. 8 of 2008, s. 4.]

## PART XI – DUTIES

*General Provision***117. Imposition, rates etc., of duty**

(1) Subject to provisions of this Act, there shall be charged—

- (a) in respect of the goods specified in the First Schedule which are imported into Kenya import duties at the respective rates specified in the fifth column of that Schedule.
- (b) in respect of goods specified in the second column of the Second Schedule which are imported into Kenya, suspended duties at the respective rates specified in the fourth column of that Schedule;
- (c) in respect of the goods specified in the Fourth Schedule, export duties at the rates and in the circumstances specified therein;
- (d) in respect of excisable goods and services specified in the second column of the Fifth Schedule, excise duties at the respective rates specific in the Schedule;
- (e) dumping duties in accordance with any order made under section 125;

- (f) in respect of the goods specified in the Eleventh Schedule which are imported into Kenya, variable import duty in accordance with that Schedule;
- (g) in respect of gaming takings, duty in accordance with the provisions of section 126A,

and those duties shall be levied, collected, and paid in accordance with this Act.

(2) Notwithstanding subsection (1), no duty shall be charged on—

- (a) the goods listed in Part A of the Third Schedule, when imported, or purchased before clearance through the customs, for use by the persons named in that Part in accordance with any condition attached thereto as set out in that Part; and
- (b) the goods listed in Part B of the Third Schedule when imported or purchased before clearance through the customs, in accordance with any condition attached thereto as set out in that Part.

(3) Notwithstanding subsection (2), the goods listed in Part C of the Third Schedule shall, when imported or purchased before clearance through the customs for use by the persons named, or in accordance with any conditions attached thereto as set out, in that Part, be charged duty at the rates specified therein.

[Act No. 10 of 1988, s. 10, Act No. 8 of 1989, s. 3, Act No. 8 of 1991, s. 8, Act No. 9 of 1992, s. 8, Act No. 7 of 2002, s. 5, Act No. 15 of 2003, s. 10, Act No. 8 of 2008, s. 5.]

#### **117A. Railway development levy**

(1) There shall be paid a levy to be known as the railway development levy on all goods imported into the country for home use.

(2) The levy shall be at the rate of 1.5 percent of the customs value of the goods and shall be paid by the importer of such goods at the time of entering the goods for home use.

(3) The purpose of the levy shall be to provide funds for construction of a standard gauge railway network in order to facilitate the transportation of goods.

(4) The Cabinet Secretary shall, in regulations, establish a railway development levy fund with which all the proceeds of the levy shall be paid.

(5) The fund referred to in subsection (4) shall be established, managed, administered or wound up in accordance with section 24 of the Public Financial Management Act, 2012 and the regulations made under that Act.

[Act No. 38 of 2013, s. 6.]

#### **118. Arrangements for bilateral relief from duty**

The Minister may from time to time by notice in the *Gazette* declare that arrangements specified in the notice, being arrangements that have been made between the Government of Kenya and another government with a view to the mutual relief of duty, shall, notwithstanding section 117, have effect in relation to duty and the notice shall, subject to the provisions of this section, have effect according to its tenor.

[Act No. 13 of 1984, s. 3, Act No. 8 of 1991, s. 9.]

#### **118A. Retaliatory imposition of duties, etc.**

The Minister may, by notice in the *Gazette*, impose on any goods imported into Kenya, such conditions or rates of duty as he may deem necessary to protect

Kenya's interest where the country of importation practises unfair or restrictive trade practices on Kenyan goods exported to that country.

[Act No. 4 of 1999, s. 9.]

**Variation of rates of duty**

(1) Subject to subsection (1A) the Minister may, by order in the *Gazette*, amend the First, Fourth or Fifth Schedule by increasing or decreasing any of the

rates of import duty, export duty or excise duty by an amount not exceeding thirty per centum of the rate set out therein:

Provided that—

- (i) in the case of maize, wheat, sugar, milk, rice or used clothing, the rates of duty may be increased by an amount not exceeding one hundred per centum of the prescribed rates;
- (ii) nothing in this subsection shall empower the Minister to impose duty on any article which is free of duty.

(1A) Notwithstanding the provisions of subsection (1), the Minister may, by order in the *Gazette*, decrease the rate of duty on maize, wheat, beans, milk or rice by any amount during periods of civil strife, national disaster or calamity declared under any written law for the time being in force and shall, upon revocation of the declaration, increase the rates of duty by such amount as may be necessary to restore the rates prevailing immediately before the declaration.

(2) The Minister may, by order in the *Gazette*, amend the Second Schedule by increasing or decreasing any rate of suspended duty imposed in the fourth column thereof up to that provided in the third column thereof.

(3) The Minister may, by order in the *Gazette*, amend the Eleventh Schedule.

(4) A variation in the rate of any duty made under subsection (1), (1A) or (2) shall be laid before the National Assembly without unreasonable delay and shall cease to have effect if a resolution of the National Assembly disapproving the variation is passed within twenty days from the first day on which the National Assembly next sits after the variation is so laid.

(5) Where an order made under subsection (1), (1A) or (2) ceases to have effect by virtue of a resolution under subsection (3), then so much of any duty paid under the order as may be in excess of that duty, if any, payable on the article immediately after cessation shall, on application, be refunded to the person who paid it.

(6) An application for a refund payable under subsection (4) shall be made in the prescribed manner and within twelve months of its becoming due.

(7) Notwithstanding the provisions of subsection (1) and (1A), the Minister may, by notice in the *Gazette*, adjust the specific rate of excise duty to take account of inflation.

[Act No. 9 of 1992, s. 9, Act No. 13 of 1995, s. 36, Act No. 2 of 1997, s. 2,  
Act No. 7 of 2002, s. 6, Act No. 4 of 2012, s. 2]

## 120. Effect of alteration of duty on contract for sale

If, after a contract has been entered into for the sale or delivery of goods at a price which includes duty charged under section 117, an alteration takes place in the rate or amount of the duty before the goods are entered for home use or before export duty or excise duty becomes due, 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 readjusted so as to allow for any resultant refund or payment of duty.

**121. Effect of obligation to pay duty**

Where an obligation has been incurred, whether by bond or otherwise, for the payment of duty, then the obligation shall be deemed to be an obligation to pay all duties which are or may become payable or recoverable under the provisions of this Act.

**122. Recovery of duty**

Where goods are liable to duty, then the duty shall constitute a debt due to the Government and be charged on the goods in respect of which the duty is payable; and the duty shall be payable by the owner of the goods and may, without prejudice to any other means of recovery, be recovered by legal proceedings brought by the Commissioner.

**123. Effect of alteration in classification of goods**

If any practice or method of procedure of customs approved by the Commissioner or arising from a ruling by the Customs Co-operation Council relating to the classification or enumeration of goods is altered with the result that less duty is thereafter chargeable on goods of the same class or description, no person shall thereby become entitled to a refund of any duty paid before the alteration took effect.

[Act No. 10 of 1987, s. 5.]

**124. Time of entry for home use determines rate of duty**

(1) Subject to section 74 and subsection (3) of this section, duty shall be paid at the rate in force at the time when the goods liable to the duty are entered for home use:

Provided that, in the case of goods imported overland, the time of entry of the goods for home use shall be deemed to be the time when the duty thereon is paid.

(2) Except where otherwise provided in the Fourth Schedule, and subject to section 74, export duty shall be paid at the rate in force at the time when the goods liable to the duty are entered for export:

Provided that where export duty is imposed, or the rate of existing export duty is varied, between the time goods are entered for exportation and the time of exportation of the goods, export duty shall be paid at the rate in force at the time of exportation of the goods.

(3) Where, in accordance with section 27 (3), goods are entered before the arrival at the port of discharge of the aircraft or vessel in which the goods are imported, the duty upon the goods shall be paid at the rate in force at the time of arrival of the aircraft or vessel at the port or place of discharge.

[Act No. 8 of 1991, s. 10.]

**125. Advisory committee on dumping and subsidization of goods**

(1) The Minister shall, by notice in the *Gazette*, establish an advisory committee comprising not more than ten persons, to investigate cases of dumping or subsidization of goods exported to Kenya, and to report its findings to the Minister.

(2) The Minister shall, in regulations, prescribe the procedure to be followed by the advisory committee in conducting investigations under subsection (1), and may impose such provisional measures as may be necessary to protect any industry in Kenya that may be threatened by such dumping or subsidization:

Provided that such provisional measures shall not be imposed before the expiry of sixty days after the commencement of investigations under this section.

[Act No. 8 of 1997, s. 5, Act No. 5 of 1998, s. 6, Act No. 7 of 2002, s. 7.]

**125A. Imposition of anti-dumping duty and countervailing duty**

(1) Where upon the findings of the committee appointed under section 125, the Minister is satisfied—

- (a) that goods of any description are being or have been imported into Kenya in circumstances in which they are, under this Act, to be regarded as having being dumped; or
- (b) that some government or public body outside Kenya has been giving a subsidy in respect of goods of any description imported into Kenya, the Minister may, where the exporter offers to increase the price of the respective goods to the extent of the dumping margin or the amount of the subsidy accept such offer, or may, by order in the *Gazette*—
  - (i) in the case of goods regarded as having been dumped, impose an anti-dumping duty; or
  - (ii) in the case of goods in respect of which a subsidy has been or is being given, impose a countervailing duty.

(2) The anti-dumping duty or countervailing duty imposed under subsection (1) shall be chargeable in addition to any other duty for the time being chargeable on the respective goods:

Provided that—

- (a) the rate of such duty shall not exceed the dumping margin or the amount of subsidy found to exist; and
- (b) no duty shall be imposed under this section by the Minister is not satisfied that the effect of the dumping or of the subsidy is such as to cause or threaten material injury to an established industry in Kenya or is such as to retard materially the establishment of an industry in Kenya.

(3) An order under subsection (1) shall specify either the country from which the goods originated or from which the goods were imported into Kenya and may include provisions with respect to the description of the goods chargeable with duty as may appear to the Minister to be required for the purposes of this Act and, in particular, provisions limiting the description of the goods by reference to the particular persons or organisations by whom the goods were produced or who were concerned with the production of the goods in some specified manner.

[Act No. 5 of 1998, s. 6.]

**126. Dumping and subsidy defined**

(1) For the purposes of section 125, imported goods shall be regarded as having been dumped—

- (a) if the export price of the goods exported to Kenya is less than the comparable price, in the ordinary course of trade, for the products when destined for consumption in the exporting country;
- (b) if the importation of the goods causes injury to or retardation of a Kenyan industry.

(2) References in section 125 to a subsidy are reference to the giving of a financial contribution on the production or export of goods by the government or a public body within the exporting country in such a manner as to cause injury to the Kenyan industry, including—

- (a) a direct transfer of funds such as a grant, a loan or equity infusions;
- (b) an indirect transfer of funds such as a loan guarantee;
- (c) provision of goods or services other than general infrastructure, or purchase of goods;
- (d) fiscal incentives, such as tax credits;
- (e) the making of payments to a funding mechanism, or directing a private body to carry out any of the functions specified above; or
- (f) any form of income or price support.

(3) In section 125, the word “**injury**” means material injury, threat of material injury or material retardation.

[Act No. 8 of 1997, s. 6.]

**126A.** *Repealed by of Act No. 8 of 2009, s. 4*

[Act No. 15 of 2003, s. 11.]

*Value of Imported Goods, Excisable Goods and Goods for Export*

**127. Determination of value of imported goods**

(1) The value of imported goods, whether exempt from duty, liable to specific duty or liable to *ad valorem* duty, shall be as laid down in the Seventh Schedule.

(2) In the case of goods imported under a contract of sale, the price paid or payable on that sale shall be deemed to be the value:

Provided that the price is properly adjusted to take account of circumstances which differ from a sale as is contemplated by the Seventh Schedule.

(3) The rate of exchange to be used for determining the equivalent in Kenya currency of any foreign currency shall be the prevailing current selling rate of sight drafts as last notified by the Central Bank, or the rate applied by banks or financial institutions, whichever is the higher, when an entry is presented and accepted by the proper officer in accordance with section 127A.

(4) Notwithstanding subsection (3), the rate applicable shall be further determined by the Commissioner as the weighted average of the prevailing



selling rates in force during the previous week and, subject to any official revaluation or devaluation of any currency as notified by the Central Bank, shall remain valid throughout the week.

(5) Notwithstanding subsection (3) and (4) and section 127A, the Minister may, by notice in the *Gazette*, declare the rate of exchange to be used from time to time in determining the equivalent in Kenya currency of any foreign currency.

(6) Subject to subsection (3) and (4), the Commissioner may require any bank or financial institution to submit details or any information in respect of the rates of exchange of foreign currency and such details or information shall be given immediately.

(7) Any bank or financial institution which fails to comply with subsection (6) shall be guilty of an offence.

(8) Where an entry has been checked and accepted by the proper officer, the duty payable shall be paid within five days from the date of acceptance, and in default, a new assessment of the value shall be determined in accordance with subsection (3) and (4).

[Act No. 4 of 1993, s. 12, Act No. 5 of 1998, s. 7.]

#### **127A. Determination of value of goods for export**

(1) The value of goods for export, whether exempt from duty, liable to specific duty or liable to *ad valorem* duty, shall include—

- (a) the cost of the goods to the buyer outside Kenya;
- (b) packing charges;
- (c) transport and all other charges up to the time of delivery of the goods on board the exporting aircraft or vessel, or at the place of exit from Kenya;
- (d) any levy, cess, duty or tax.

(2) In the case of goods for re-exportation, the value shall include—

- (a) the landed cost at the time of importation;
- (b) all other charges, including transport up to the time of the delivery of the goods on board the exporting aircraft or vessel or to the place of exit from Kenya.

(3) The rate of exchange to be used for determining the equivalent in Kenya currency of any foreign currency shall be the prevailing current buying rate of sight drafts as last notified by the Central Bank, or the rate applied by banks or financial institutions, whichever is the higher, when an entry is presented and accepted by the proper officer in accordance with section 63.

(4) Notwithstanding subsection (3), the rate applicable shall be further determined by the Commissioner as the weighted average of the prevailing buying rates in force during the previous week and, subject to any official revaluation or devaluation of any currency as notified by the Central Bank, shall remain valid throughout the week.

(5) Subject to subsection (3) and (4), the Commissioner may require any bank or financial institution to submit details or any information in respect of the rates of exchange of foreign currency and such details or information shall be given immediately.

(6) Any bank or financial institution which fails to comply with subsection (5) shall be guilty of an offence.

(7) Where an entry has been checked and accepted by the proper officer, the duty payable shall be paid within five days from the date of the acceptance, and in default, a new assessment of the value shall be redetermined in accordance with subsection (3) and (4).

[Act No. 10 of 1986, s. 6, Act No. 9 of 1992, s. 10, Act No. 4 of 1993, s. 13,  
Act No. 5 of 1998, s. 8.]

#### **127B. Appraisal of value of imported goods, etc.**

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

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

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

(4) Where a dispute arises regarding the decision of the proper officer or other person authorized by the Commissioner under the foregoing subsections, the importer or other person liable for the payment of duty may within thirty days from the day he is notified of the decision, appeal to the Tribunal established under section 127E.

(5) The Commissioner shall consider and determine every appeal made under subsection (4) and shall cause this decision thereon to be served upon the appellant specifying reasons therefor.

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

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

(8) The Commissioner shall cause to be kept records of all administrative and judicial decisions taken under this section in conformity with the Agreement on Customs Valuation.

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

[Act No. 4 of 1999, s. 10, Act No. 9 of 2000, s. 6, Act No. 6 of 2001, s. 4.]

#### **127C. Value of goods for excise duty purposes**

(1) The value of imported goods for purposes of levying excise duty shall be the sum of—

- (a) the value of such goods ascertained for the purpose of import duty; and
- (b) the amount of import duty, suspended duty and dumping duty if any.

(2) The value of locally manufactured goods for purposes of levying *ad valorem* excise duty shall be the ex-factory selling price.

(3) For the purposes of subsection (2), the ex-factory selling price shall not include—

- (a) value added tax;
- (b) *deleted by Act No. 4 of 2004, s. 13;*
- (c) cost of excise stamps;
- (d) the cost of any returnable package, box, bottle or container

(4) *Deleted by Act No. 15 of 2003, s. 12.*

[Act No. 8 of 1991, s. 11, Act No. 4 of 1993, s. 14, Act No. 6 of 1994, s. 4, Act No. 8 of 1996, s. 4, Act No. 6 of 2001, s. 5, Act No. 7 of 2002, s. 8, Act No. 15 of 2003, s. 12, Act No. 4 of 2004, s. 13, Act No. 10 of 2010, s. 5, Act No. 4 of 2012, s. 4, Act No. 57 of 2012, s. 3.]

#### **127D. Pre-shipment inspection of imported goods**

(1) Notwithstanding any other provisions of this Act, the Minister may, by notice in the *Gazette*, prescribe certain imported goods which shall be subject to pre-shipment inspection.

(2) The Commissioner may appoint any person for the purpose of conducting pre-shipment inspection of the goods prescribed under subsection (1).

(3) An appointment under subsection (2) shall be subject to such terms and conditions as may be agreed in writing between the Government and the appointed person.

(4) A person appointed under subsection (2) shall, on completion of pre-shipment inspection of any goods, issue a certificate of such inspection to the Commissioner and to the importer.

(4A) Goods in respect of which a certificate of inspection has been issued under subsection (4) shall not be subject to any further inspection except by a proper officer.

(5) A person who, at the commencement of this section is appointed by the Minister to conduct pre-shipment inspection, shall be deemed to be a person appointed by the Commissioner under this section.

(6) In this section, the expression “**pre-shipment inspection**” means the examination of imported goods prior to shipment in order to ascertain the description, quality, quantity and the value of such goods.

[Act No. 8 of 1996, s. 4, Act No. 9 of 2000, s. 7.]

#### **127E. Establishment of Appeals Tribunal**

(1) The Minister shall, by order published in the Gazette, establish an Appeals Tribunal for the purposes of hearing appeals on disputes arising from the decisions of the Commissioner or a person authorised by him, or of the proper officer.

(2) The Tribunal shall consist of a chairman and not less than four but not more than six members who shall be appointed by the Minister and who shall hold office for such period and upon such terms and conditions as the Minister may determine.

(2A) The members of the Tribunal shall be entitled to receive such subsistence and travelling allowances as the Minister may determine.

(3) The quorum for a meeting of the Tribunal shall be the chairman and two other members.

(4) All matters before the Tribunal shall, in the event of a difference of opinion, be decided by the votes of the majority of the members thereof.

(5) A person aggrieved by a decision of the Tribunal under this section may appeal to the High Court within fourteen days.

(6) A person shall cease to be a member of the Tribunal if the person—

- (a) resigns from office by notice in writing addressed to the Minister;
- (b) becomes an employee of the Kenya Revenue Authority;
- (c) is absent from three consecutive sittings of the Tribunal without written notification to the Chairman;
- (d) is adjudged bankrupt by a court of competent jurisdiction;
- (e) is convicted of an offence under any tax law or of a criminal offence;
- (f) is unable to perform the duties of the office by reason of physical or mental infirmity; or
- (g) conducts himself in a manner which is inconsistent with continued membership in the Tribunal.

[Act No. 9 of 2000, s. 8, Act No. 8 of 2008, s. 6,  
Act No. 10 of 2010, s. 6, Act No. 57 of 2012, s. 4.]

#### **127F. Procedure for appeals**

(1) A person—

- (a) in the case of a dispute arising from an assessment of duty under section 127B, pay the Commissioner that part of the assessed duty not in dispute and thirty per cent of the duty in dispute; or

(b) in any other dispute, furnish all excise duty accounts where applicable, and shall pay the amount of duty shown thereon as being due and payable.

(2) Any duty deposited with the Commissioner under subsection (1) shall, where the decision of the Tribunal or the High Court, as the case may be, is in favour of the aggrieved person, be refunded to such person.

(3) On hearing an appeal, the Tribunal shall have all the powers of a subordinate court of the first class to summon witnesses, to take evidence upon oath or affirmation and to call for the production of books and other documents.

(4) Where the Tribunal considers it desirable for the purpose of avoiding expense or delay or any other special reason to do so, it may receive evidence by affidavit and administer interrogations and require the person to whom the interrogations are administered to make a full and true reply to the interrogations within the time specified by the Tribunal.

(5) In its determination of any matter the Tribunal may take into consideration any evidence which it considers relevant to the subject of an appeal before it, notwithstanding that the evidence would not otherwise be admissible under the law relating to evidence.

(6) The Tribunal shall have the power to award the costs of any proceedings before it and to direct that such costs be taxed in accordance with any scale prescribed for suits in the High Court or to award a specified sum of costs.

(7) All summons, notices or other documents issued under the hand of the chairman of the Tribunal shall be deemed to be issued by the Tribunal.

(8) Any interested party may be represented before the Tribunal by an advocate or by any other person whom the Tribunal may, in its discretion, admit to be heard on behalf of that party.

(9) Any person summoned by the Tribunal to attend and give evidence or to produce any records, books of account, statements, or other documents, or required to answer interrogations and who without sufficient cause—

- (a) refuses or fails to attend at the time and place mentioned in the summons served on him; or
- (b) refuses or fails to answer fully and satisfactorily, to the best of his knowledge and belief all questions lawfully put to him by or with the concurrence of the Tribunal; or
- (c) refuses or fails to produce any records, books of account, statements or other documents which are in his possession or under his control mentioned or referred to in any summons served on him,

shall be guilty of an offence and liable to a fine not exceeding one hundred and fifty thousand shillings, or to imprisonment for a term not exceeding two years or both.

(10) Where the Tribunal awards costs in any appeal, it shall, on application by the person to whom the costs are awarded, issue to him a certificate stating the amount of costs.

(11) Every certificate issued under subsection (10) may be filed in the High Court by the person in whose favour the costs have been awarded and upon being so filed shall be deemed to be a decree of the High Court and may be executed as such provided that an order for costs against the Government shall not be enforced save in the manner provided for by the Government Proceedings Act (Cap. 40).

(12) The Chief Justice may make rules governing appeals and providing for the fees to be paid, the scale of costs of any such appeal, the procedure to be followed therein and the manner of notifying the parties thereto; and until such rules are made, and subject thereto, the provisions of the Civil Procedure Act (Cap. 21) shall apply as if the matter appealed against were a decree of a subordinate court exercising original jurisdiction.

(13) Where in any suit for the recovery of any tax, or other amounts payable under this Act, the court is satisfied that any party to the suit has appealed to the Tribunal, the court shall on such conditions as it may think fit stay the proceedings in the suit pending the determination of the appeal.

[Act No. 9 of 2000, s. 8, Act No. 6 of 2001, s. 6, Act No. 8 of 2008, s. 7, Act No. 57 of 2012, s. 5.]

The value of services for the purposes of levying excise duty shall be the price paid or payable by the final consumer of such services in an open market transaction between buyer and seller independent of each other.

[Act No. 7 of 2002, s. 9.]

#### Computation of Duty: General

### 128. Adjustment for fractions of a shilling

Notwithstanding section 117 (1), where the total amount of duty computed with reference to any one customs document—

- (a) is one hundred shillings or less, no duty shall be charged;
- (b) *deleted by Act No. 7 of 2002, s. 10;*
- (c) exceeds one hundred shillings and includes a fraction of a shilling, the fraction shall be treated as a complete shilling.

[Act No. 8 of 1991, s. 12, Act No. 7 of 2002, s. 10.]

### 129. Duty computed on gross weight of package in certain cases

Where goods liable to duty according to weight are imported in a package, and the goods are intended for sale, or are normally sold retail, in that package, then, if the package—

- (a) is not marked or labelled with the net weight thereof; or
- (b) is not commonly sold as containing, or as reputed to contain, a specific quantity or weight,

and in either case, the owner of the goods is unable to satisfy the proper officer of the correct net weight thereof, the goods shall be liable to duty according to the gross weight of the package and its contents.

### 130. Duty computed on reputed quantity in certain cases

Where goods liable to a specific duty are imported in a package and the goods are intended for sale, or are normally sold retail, in that package, then, if the package—

- (a) is marked or labelled as containing a specific quantity of the goods; or
- (b) is commonly sold as containing, or as reputed to contain, a specific quantity of the goods,

the package shall be deemed to contain not less than the specific quantity.

### 131. Commissioner may fix litre equivalent of other liquid measurement

Where goods liable to duty according to liquid measurement are imported in a package and—

- (a) the goods are intended for sale, or are normally sold, in that package; and
- (b) the package is of a standard capacity according to a liquid measurement other than a liquid measurement based on fraction

**132. Allowance for tare**

For the purpose of the computation of the duty to which goods are liable, the Commissioner may fix the allowance for tare which may be granted and the conditions under which any such allowance may be granted.

**133. Duty on packages in certain cases**

Where goods are imported or exported in a package which, in the opinion of the Commissioner—

- (a) is not the normal or proper package for those goods; or
- (b) is designed for use, subsequently to importation or exportation, other than as a package for any goods of the same or a similar nature,

then, subject to any provision to the contrary in this Act, the package shall be liable to duty as if it were a separate article and shall, for all the purposes of this Act, be deemed to be a separate article.

Computation and Payment of Excise Duty on Spirits

**134. Time of delivery determines rate of excise duty**

(1) The excise duty on spirits shall become due and shall be charged at the rate in force when the spirits liable to duty are delivered from the distillery or the distiller's warehouse; and the duty shall, subject to any remission or rebate thereof which may be granted in accordance with the provisions of this Act, be paid by the distiller, or secured to the satisfaction of the proper officer, on its becoming due.

(2) Notwithstanding subsection (1), where spirits are removed from a distillery or distiller's warehouse to a rectifier's warehouse, the duty shall become due and shall be charged at the rate in force when the spirits liable to the duty are delivered from the rectifier's or compounder's warehouse and duty shall be paid by the rectifier or compounder, or secured to the satisfaction of the proper officer, on its becoming due.

(3) The Commissioner may permit the payment of duty under subsections (1) and (2) to be deferred, to a date not later than the twentieth day of the month following that on which it became due.

[Act No. 10 of 1986, s. 7, Act No. 8 of 1996, s. 5, Act No. 8 of 2008, s. 7A.]

**135. Duty on spirits — attenuation charge**

(1) In the case of a distillery where spirits are manufactured by distillation of a fermented liquor, the excise duty on spirits shall, in addition to being charged on the spirits distilled, be chargeable in respect of each distillation period in accordance with the following provisions of this section.



(2) There shall be calculated the quantity of spirits at proof capable of being produced from any wort and wash made at the distillery on the assumption that from every one hundred litres of wort and wash one litre of spirits at proof will be produced for every five degrees of attenuation, that is to say for every five degrees of difference between the highest gravity of the wort and the lowest gravity of the wash before distillation, and so in proportion for any less number of litres of wort and wash or any less number of degrees of attenuation.

(3) The gravity of the wort or wash for the purposes of subsection (2) shall be taken as that declared by the distiller:

Provided that if either gravity is found by the proper officer before distillation, and the gravity so found is, in the case of wort, higher, or, in the case of wash, lower than that declared by the distiller, the gravity to be taken shall be that so found by the proper officer.

(4) There shall be ascertained the quantity computed at proof of the spirits and feints produced at the distillery after deducting the feints remaining at the end of the last preceding distillation period.

(5) If the quantity calculated under subsection (2) exceeds the quantity ascertained under subsection (4), the excise duty on spirits shall be charged and become payable immediately on that excess:

Provided that the Commissioner may make such allowance as in his opinion is reasonable from any charge under this section on proof to his satisfaction that the charge arises wholly or in part on account of the removal of wash for the separation of yeast.

(5A) Notwithstanding the foregoing provisions of this section, in calculating the quantity of spirits produced at a distillery, the Commissioner may apply such other method as may be prescribed after consultation with the industry.

(6) In this section, the expression “**distillation period**” means the period prescribed by regulations for the purpose of taking account of feints and spirits produced.

[Act No. 9 of 2007, s. 4.]

### **136. Ascertainment of strength, weight, and volume of spirits**

(1) For the purpose of this Act the strength, weight or volume of spirits shall be ascertained in accordance with the provisions of this section.

(2) Spirits shall be deemed to be at proof if the volume of the ethyl alcohol contained therein made up to the volume of the spirits with distilled water has a weight equal to that of twelve-thirteenths of a volume of distilled water equal to the volume of the spirits, the volume of each liquid being computed as at 10.55 degrees Centigrade.

(3) The expressions “degree of proof”, “degree over proof” and “degree under proof” shall be construed by reference to a scale on which one hundred degrees denotes the strength of spirits at proof, and—

- (a) one hundred and one degrees, or one degree over proof, denotes the strength of spirits which would be at proof if there were added thereto such quantity of distilled water as would increase by one per cent the volume of the spirits computed as at ten degrees Centigrade;

- (b) ninety-nine degrees, or one degree, under proof, denotes the strength of spirits which would be at proof if there were removed therefrom such quantity of distilled water as would reduce by one per cent the volume of the spirits computed as at ten degrees Centigrade,

and so in proportion for any other number of degrees.

(4) The equivalent at proof of spirits not at proof shall for the purposes of this Act be deemed to be their volume—

- (a) multiplied by the number of degrees of proof representing their strength; and  
(b) divided by one hundred.

(5) The Commissioner may make regulations prescribing the means to be used for ascertaining for any purpose the strength, weight or volume of spirits, and any such regulations may provide that in ascertaining for any purpose the strength of spirits any substance contained therein which is not ethyl alcohol or distilled water may be treated as if it were, and different regulations may be made for different purposes.

(6) This section shall apply to denatured spirits and fermented liquor as it applies to spirits.

### **136A. Excise stamps on wines and spirits**

Every bottle or other container of wines or spirits manufactured in or imported into Kenya shall have affixed on it, in the prescribed manner, an excise stamp issued under the authority of the Commissioner.

[Act No. 10 of 2006, s. 2.]

#### *Payment of Duty on Excisable Goods other than Spirits*

### **137. Time of delivery determines rate of excise duty, etc.**

(1) The duty on locally manufactured excisable goods other than spirits shall become due and shall be charged at the rate in force when the goods liable to duty are delivered from the stock room of the licensee; and the duty shall, subject to any remission or rebate thereof which may be granted in accordance with the provisions of this Act, be paid by the licensee on its becoming due.

(2) Duty on usage of mobile cellular phone services shall be charged at the rate in force when the service is purchased by the consumer and shall be collected and paid by the mobile cellular phone service providers licensed by the Communications Commission of Kenya.

(3) The duty on money transfer services shall be charged at the rate in force when the service is provided and shall be collected and paid by the cellular phone service providers, banks, money transfer agencies and other financial institutions.

(4) The duty on other fees charged by financial institutions shall be charged at the rate in force when the fee is being charged and shall be collected and paid by the financial institutions.

(5) The Commissioner may permit the payment of tax under subsections (1), (2), (3) and (4) to be deferred to a date not later than the twentieth day of the month following that on which then it becomes due.

(6) In this section, “**Communications Commission of Kenya**” means the Commission by that name established under the Kenya Communications Act, 1998 (No. 2 of 1998).

[Act No. 8 of 1991, s. 13, Act No. 8 of 1996, s. 5A, Act No. 7 of 2002, s. 11, Act No. 38 of 2013, s. 8.]

*Exemption and Remission of Duty***138. Power of Minister to refund of duties**

(1) Subject to subsection (2) and (5), the Minister may, by order in the *Gazette*, remit in whole or in part duty payable by any person on goods, aircraft, vessels or vehicles imported by that person if he is satisfied that it is in the public interest to do so.

(2) Remission under subsection (1) shall only be in respect of—

- (a) *deleted by Act No. 4 of 1993, s. 15;*
- (b) *deleted by Act No. 4 of 1993, s. 15;*
- (c) such other goods, (excluding passenger motor vehicles of a seating capacity of less than twenty-six persons, building materials, audio and audio-visual electronic equipment, spare parts, office furniture and other office equipment, stationery, textiles, new and used clothing and footwear, maize, wheat, sugar, milk, rice, edible vegetable fats and oils) imported by any person for donation to non-profit making organizations or institutions approved by the Government, for their official use or for free distribution to poor and needy persons, or for use in medical treatment, educational, religious or rehabilitation work:

Provided that remission under this paragraph may be granted in respect of—

- (i) all goods (excluding passenger motor vehicles of a seating capacity of less than fourteen persons, building materials, audio and audio-visual electronic equipment, spare parts, office furniture and other office equipment and stationery) donated or purchased for donation by any person to registered homes for poor and needy persons, subject to approval by the Minister; or
  - (ii) maize, wheat, sugar, milk, edible vegetable fats and oils, rice, textiles, new and used clothing and footwear imported during periods of civil strife, national calamity or disaster declared under any law for the time being in force, or where they are intended for use in officially recognized refugee camps in Kenya;
- (d) raw materials for use in the manufacture of insecticides, fungicides and similar products, including component parts used in the manufacture of agricultural and horticultural equipment;
  - (e) capital equipment and machinery imported solely for use in the manufacture of goods in a licensed customs bonded factory for export only;
  - (f) goods including motor vehicles and aircraft, imported or purchased by any company which has been granted an oil exploration or oil prospecting licence in accordance with a production sharing contract with the Government of Kenya and in accordance with the provisions of the Petroleum (Exploration and Production) Act (Cap. 308); and

- (g) official aid funded projects, subject to a security being given to the Commissioner in accordance with Part XII where the project is being executed by a contractor other than the official aid fund agency:

Provided that an exemption under this paragraph shall not apply to spare parts, equipment, machinery, materials or motor vehicles in respect of any agreement between the Government and an aid agency entered into after the 1st July, 2003.

- (3) Pending the publication of an order under subsection (1), the Minister may direct the Commissioner to remit duty as though the order had actually been published:

Provided that the order shall be published within ninety days from the date the Minister issues the directive under this section; and the fact that the order is not published shall not affect the validity of anything done pursuant thereto during the period of ninety days.

- (4) Where goods in respect of which duty is remitted under this section are disposed of locally in a manner inconsistent with the purpose for which remission was granted, the provisions of section 155 shall apply.

[Act No. 9 of 1992, s. 11, Act No. 6 of 1994, s. 5, Act No. 13 of 1995, s. 37, Act No. 5 of 1998, s. 9, Act No. 4 of 1999, s. 11, Act No. 9 of 2000, s. 9, Act No. 6 of 2001, s. 7, Act No. 7 of 2002, s. 12, Act No. 15 of 2003, s. 13, Act No. 4 of 2004, s. 14.]

### **139. Remission of excise duty**

- (1) Subject to the provisions of this Act, the Commissioner may remit any excise duty payable in respect of goods where he is satisfied—

- (a) that a person is, in accordance with the provisions of this Act, entitled to remission;
- (b) that the goods were destroyed by accidental fire, or other unavoidable cause, while in a building, room or place which has been entered in accordance with this Act and which is in the factory in which they were manufactured;
- (c) that the goods have, with the prior permission of the Commissioner, been destroyed by the licensee under the supervision of a proper officer prior to their leaving any building, room or place which has been entered in accordance with this Act and which is in the factory in which they were manufactured;
- (d) that the goods were duly exported or shipped for use as stores for any aircraft or vessel:

Provided that remission shall be granted only to the licensee and shall not be granted—

- (i) where the goods are so exported or shipped in a vessel of less than ten tons register;
- (ii) where the amount of the duty thereon is less than fifty shillings; or
- (iii) unless previous notice of exportation or shipment is given to the proper officer and the goods are produced for examination by the proper officer at the port or place of exportation;

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- (e) that the goods were delivered by the manufacturer thereof—
- (i) to the Kenya Defence Forces;
  - (ii) to the Armed Forces Canteen Organization; or
  - (iii) to privileged bodies and persons described in paragraphs (3) and (4) of item 7 of Part A of the Third Schedule;
- (f) that in the case of spirits—
- (i) *deleted by of Act No. 10 of 2010, s. 7;*
  - (ii) *deleted by of Act No. 10 of 2010, s. 7;*
  - (iii) *deleted by of Act No. 10 of 2010, s. 7;*
  - (iv) they have been delivered from a distillery or distiller's warehouse, in such quantities and in accordance with such conditions as he may determine, for use for medical, scientific or educational purposes, to one of the following persons—
    - (A) a medical practitioner or a dentist registered under the Medical Practitioners and Dentists Act (Cap. 253);
    - (B) a registered veterinary surgeon within the meaning of the Veterinary Surgeons Act (Cap. 366);
    - (C) a registered pharmacist within the meaning of the Pharmacy and Poisons Act (Cap. 244);
    - (D) a chemist, holding qualifications approved by the Commissioner, who is in charge of a chemical laboratory approved by the Commissioner;
    - (E) the curator of a public museum;
    - (F) the principal of an educational institution approved by the Commissioner;
    - (G) any other person approved for the purpose by the Commissioner by notice in the *Gazette*;
  - (v) they have been delivered for denaturing in accordance with this Act or, in the case of compounded spirits, deposited in a bonded warehouse for exportation or shipment for use as stores for an aircraft or vessel in accordance with this Act;
  - (vi) they have been used for the manufacture of power alcohol and if he is further satisfied that the power alcohol has been delivered from the factory in such quantities as he may determine to a hydrocarbon warehouse for the manufacture of gasohol;
- (g) that in case of petroleum oils, they were refined in Kenya:
- Provided that remission under this paragraph shall be granted subject to such limit as the Minister may by notice in the *Gazette*, specify;
- (h) that in the case of alcoholic beverages, remission shall be granted to such extent as the Minister may, by notice in the *Gazette*, specify;
- (i) that in the case of water, remission shall be granted to such extent as the Minister may, by notice in the *Gazette*, specify.

(2) No remission of excise duty under subsection (1) shall be granted unless the person claiming remission presents a claim in the prescribed manner within a period of twelve months from the date when the duty became due.

(3) The Commissioner shall, subject to the provisions of this Act, refund any excise duty paid on goods to which a remission applies under this section.

[Act No. 10 of 1980, s. 2, Act No. 8 of 1985, s. 4, Act No. 8 of 1991, s. 15, Act No. 9 of 1992, s. 12, Act No. 8 of 1997, s. 7, Act No. 9 of 2000, s. 10, Act No. 4 of 2004, s. 15, Act No. 10 of 2010, s. 7, Act No. 4 of 2012, s. 5, Act No. 57 of 2012, s. 6.]

#### **140. Exemption from certain duties of goods remaining on board**

Subject to the provisions of this Act, goods remaining on board and exported in the aircraft or vessel in which they were imported, whether as stores or otherwise, shall be exempt from liability to duty.

[Act No. 8 of 1991, s. 16.]

#### **141. Exemption from certain duties on goods entered for exportation, etc.**

(1) Subject to the provisions of this Act, goods entered under bond and proved to the satisfaction of the Commissioner to have been duly—

- (a) exported, transhipped or exported in transit; or
  - (b) used as stores for aircraft or vessels; or
  - (c) used in the blending of lubricating base oils; or
  - (d) used in the manufacture under bond subject to such conditions and limitations as may be specified; or
  - (e) exported from a bonded factory; or
  - (f) used in an export processing zone subject to the conditions and limitations specified in the Export Processing Zones Act (Cap. 517); or
  - (g) exported from an export processing zone to any place outside Kenya,
- shall be exempt from duty.

(2) Subject to this Act and to any regulations made thereunder, raw materials imported for the manufacture of—

- (a) goods for export;
- (b) goods for home use as may be approved by the Commissioner,

shall be exempt from duty where the users and the approved quantity of such raw materials have been *Gazetted*:

Provided that in the case of refined sugar for industrial use, used in the manufacture of goods for home use, twenty-five per centum of the duty shall be payable.

(3) No exemption from suspended duty or dumping duty shall be granted in respect of goods to which this section applies except goods entered for transshipment or in transit or under subsection (1)(f) or (g).

(4) Any person who diverts any goods manufactured for export to home use without payment of the duty due thereon shall be guilty of an offence and shall be

liable to a fine not exceeding the higher of one million five hundred thousand shillings or three times the value of the goods, or to imprisonment for a term not exceeding three years, or to both.

[Act No. 12 of 1990, s. 38, Act No. 8 of 1991, s. 17, Act No. 4 of 1993, s. 16, Act No. 6 of 1994, s. 6, Act No. 8 of 1996, s. 6, Act No. 9 of 2000, s. 11, Act No. 6 of 2001, s. 8, Act No. 7 of 2002, s. 13.]

#### **142. Exemption from certain duties of certain re-imports**

(1) Subject to the provisions of this Act, where goods which are liable to duty have been exported from and are subsequently re-imported into Kenya then, if the Commissioner is satisfied—

- (a) that any duty to which the goods were liable prior to their exportation has been paid and either—
  - (i) no drawback of the duty was allowed on exportation; or
  - (ii) if allowed, the drawback has been repaid to the proper officer; and
- (b) that the goods have not been subjected to any process after being so exported, or, if so subjected, that their form or character has not been changed and that the goods at the time of re-importation are not liable to duty *ad valorem*; and
- (c) that the owner of the goods prior to exportation gave notice thereof in writing to the proper officer and produced the goods for inspection by him at the port or place from which they were exported,

the goods shall, save as otherwise provided in this Act, be exempt from liability to duty:

Provided that the Commissioner may in any particular case direct that this section shall apply to goods notwithstanding that paragraph (c) has not been complied with if he is satisfied that a failure so to direct would involve hardship.

(2) In the case of goods to which subsection (1) would apply but for the fact that at the time of re-importation they are liable to duty *ad valorem*, the goods shall on re-importation be chargeable with duty as if the value of the goods were only the amount of the increase in value attributable to the process; and for the purpose of ascertaining the increase in value, any sum paid for the execution of the process shall, unless the Commissioner otherwise directs, be taken to be the amount of the increase.

[Act No. 8 of 1991, s. 18.]

#### **143. Exemption from certain duties of temporary imports**

(1) Subject to the provisions of this Act, goods imported in accordance with this section for a temporary use or purpose only shall be exempt from liability to duty.

(2) No goods shall be exempt from liability to duty under this section unless the proper officer has given permission for the importation; and the proper officer shall not give permission—

- (a) unless he is satisfied that the goods are imported for a temporary use or purpose only;



- (b) unless the owner thereof has deposited, or given security for, the amount of the duty to which the goods would otherwise be liable:

Provided that, notwithstanding subsection (4), the Commissioner may, in the case of filming equipment of a non-consumable nature, accept an undertaking by the importer to export the equipment within the period stipulated in this action in lieu of duty deposit or security subject to the payment of a non-refundable fee of one per cent *ad valorem* or such other fee as may be prescribed.

(3) Where the proper officer gives permission for the importation of goods under this section, he may impose such conditions as he thinks fit and, whether or not he imposes any conditions, it shall be a condition of importation that the goods shall be exported within such period, not exceeding twelve months from the date of importation, as is consistent with the purpose for which the goods are imported unless the Minister otherwise directs.

(4) Where the conditions of the importation of the goods have been complied with, then, on the exportation of the goods, any deposit or security given under subsection (2) shall be refunded or discharged, as the case may be.

(5) Where a condition of the importation of goods has been contravened, then the owner shall be guilty of an offence and shall be required to pay a penalty equal to the duty which was due and payable on the goods on the date of importation.

(6) Notwithstanding subsection (5), it shall be a condition that the owner exports the goods within such period, not exceeding sixty days, from the date of the payment of the penalty, as the proper officer may allow, in default of which the goods shall be liable to forfeiture.

(7) Subject to subsection (5), sections 14 and 15, and notwithstanding subsection (6), the Commissioner may, upon receipt of an application from the owner and prior to the expiry of the period allowed for temporary importation, allow entry of the goods for home use if he is satisfied with the reasons given.

(8) The Minister may, by notice in the *Gazette*, declare that the goods specified in the notice shall not be imported in accordance with this section, or may only be so imported subject to the goods being liable to such proportion of the duty thereon as may be specified in the notice.

[Act No. 10 of 1988, s. 12, Act No. 8 of 1991, s. 19, Act No. 4 of 1993, s. 17,  
Act No. 6 of 2001, s. 9.]

#### **143A. Exemption of Excise duty on water**

Subject to the provisions of this Act, water, other than water which is bottled or otherwise packaged for sale, shall be exempt from excise duty.

[Act No. 10 of 2010, s. 8.]

#### **144. Remission of certain duties on lost or destroyed goods**

Where goods are lost or destroyed by accident either—

- (a) on board an aircraft or vessel; or
- (b) in removing, loading, unloading, or receiving them into, or delivering them from, any customs area or warehouse; or

- (c) in a customs area or warehouse,

before they are delivered out of customs control to the owner thereof, then, if the Commissioner is satisfied that the goods have not been and will not be consumed in Kenya, he may remit the duty payable in respect of those goods.

Refund, Rebate, and Drawback

**145. Refund of certain duties to privileged institutions and personnel, etc.**

(1) The Minister may, by order in the *Gazette*, direct that, in the case of goods specified therein imported by or on behalf of any person specified therein, any duty paid in respect of the goods shall be refunded, subject to such terms and conditions as may be prescribed in the order or in regulations.

(2) The Commissioner may make a refund of any duty paid in respect of goods imported into Kenya, subject to such conditions as he may determine—

- (a) in pursuance of an agreement entered into between the Government of Kenya and a government to which section 118 refers;
- (b) where the goods are purchased by the Navy, Army and Air Force Institutes for resale;
- (c) where the goods are motor spirit or products ordinarily used as such or lubricating oil, and are purchased for official use in vehicles of the Navy, Army and Air Force Institutes or of the Commonwealth War Graves Commission;
- (d) where the goods are motor spirit or products ordinarily used as such or lubricating oil, and are purchased by—
  - (i) an embassy, consulate or diplomatic mission of another country for its official use;
  - (ii) a member of a diplomatic nation or a consular officer who is a permanent and pensionable member of the foreign service of another country, for its personal use, and that other country accords a similar privilege to permanent members of a Kenya diplomatic nation or a permanent Kenya consular officer;
  - (iii) one of the international organizations named in the Ninth Schedule for his official use;
  - (iv) a Secretary-General, a Deputy or Assistant Secretary-General or a Director-General, of one of the organizations listed in the Ninth Schedule for his personal use; or
  - (v) any other international organization prescribed by the Minister, by order in the *Gazette*, for the purposes of this subsection, or its entitled personnel.

(3) No refund of duty shall be made under subsection (2) unless the person claiming the refund presents a claim within a period of twelve months from the date of the payment of the duty.

(4) The Minister may, by order in the *Gazette*, amend the Ninth Schedule.

[Act No. 8 of 1991, s. 20.]

**146. Refund of certain duties on pillaged, etc. goods and of duty paid in error**

(1) Subject to this section and any regulations, the Commissioner may grant a refund—

- (a) of any duty which has been paid in respect of goods which have been damaged or pillaged during the voyage or damaged or destroyed while subject to customs control;
- (b) of any duty which has been paid in error;
- (c) *deleted by Act No. 6 of 2001, s. 10;*
- (d) of any excise duty which he is satisfied has been paid in respect of goods in relation to which, had the duty not been paid, a remission or rebate thereof would have been granted in accordance with this Act.

(2) No refund of duty shall be granted under subsection (1) unless the person claiming the refund presents a claim within a period of twelve months from the date of the payment of the duty.

(3) The Commissioner shall, subject to the provisions of this Act, refund any duty paid on goods in respect of which an order remitting the duty has been made under section 138:

Provided that the refund shall not be made in respect of goods imported prior to the relevant date specified in such order.

[Act No. 8 of 1991, s. 21, Act No. 9 of 2000, s. 12, Act No. 6 of 2001, s. 10.]

**147. Refund of certain duties on returned or destroyed goods**

(1) Subject to section 146(2) and to such conditions as the Commissioner may see fit to impose, where it is shown to the satisfaction of the Commissioner—

- (a) that goods were imported in pursuance of a contract of sale and that the description, quality, state or condition of the goods was not in accordance with the contract; and
- (b) that the importer with the consent of the seller either—
  - (i) returned the goods unused to the seller and for that purpose complied with the provisions of section 64 as to entry as if they had been goods to which that section applies; or
  - (ii) destroyed the goods unused,

the Commissioner shall refund any duty paid on the importation of the goods.

(2) No refund of duty shall be granted under subsection (1) unless the person claiming the refund presents a claim within a period of twelve months from the date of the payment of the duty.

(3) Nothing in this section shall apply to goods imported on approval, or on sale or return, or other similar terms.

[Act No. 10 of 1986, s. 8, Act No. 8 of 1991, s. 20.]

**148. Rebate of certain duties on damaged goods**

(1) Where goods imported into Kenya are damaged before the goods are delivered out of customs control, then, subject to the provisions of this section, a rebate of the duty payable in respect of the goods may be allowed in such amount as, in the opinion of the Commissioner, is in proportion to the damage sustained by the goods.

(2) No rebate of duty shall be allowed under this section in respect of goods (not being goods to which section 154 applies) except where the proper officer is satisfied that the carrier or insurer of the goods has made an allowance to the owner in respect of the damage; and in no case shall the rebate exceed such proportion of the duty as the amount of the allowance so made bears to the value, calculated in accordance with section 127, of the undamaged goods.

**148A. Remission or refund of duty on bad debts**

Where a person has sold excisable goods or services and has accounted for and paid excise duty on that sale but has not received any payment from the purchaser, he may, after a period of three years from the date of that sale, or where that person has become legally insolvent, apply to the Commissioner for a refund or remission of the excise duty involved, and, subject to the regulations, the Commissioner may refund or remit the excise duty:

Provided that no application for a refund or remission shall be made under this section after the expiry of five years from the date of sale.

[Act No. 8 of 2008, s. 8.]

**149. Rebate of excise duty**

(1) Subject to the provisions of this Act, the Commissioner may grant a rebate of any duty payable in respect of locally manufactured excisable goods where he is satisfied that a person is, in accordance with the provisions of this Act, entitled to the rebate.

(2) No rebate of duty shall be granted unless the person claiming the rebate presents a claim in the prescribed manner within a period of twelve months from the date when the duty became due.

(3) A person who—

- (a) makes a fraudulent claim for rebate of duty; or
- (b) with intent to evade payment of duty, gives false information or makes a false statement in relation to any claim for rebate,

shall be guilty of an offence and liable to a fine not exceeding the higher of one million, five hundred thousand shillings or three times the amount of the claim, or to imprisonment for a term not exceeding three years, or to both.

[Act No. 8 of 1991, s. 23, Act No. 4 of 2004, s. 16.]

**149A. Rebate or refund on converted excisable goods or plastic bags for packing**

(1) Where excisable goods on which duty has been paid are converted into other excisable goods liable to duty, whether specific or *ad valorem*, the excise manufacturer shall be entitled to a rebate of the excise duty previously paid on the converted excisable goods.

(2) Where excise duty has been paid on plastic bags which have subsequently been used for packing by local manufacturers, the excise duty previously paid shall, on application by the manufacturer, be refunded by the Commissioner.

(3) Where excise duty has been paid on spirits which have subsequently been used for manufacturing unexcisable goods, the excise duty previously paid shall, on application by the manufacturer, be refunded by the Commissioner:

Provided that this subsection shall apply only where the manufacturer is licensed by the Commissioner.

[Act No. 8 of 2008, s. 9, Act No. 10 of 2010, s. 9.]

**150.** *Repealed by Act No. 8 of 1991, s. 24.*

**151. Drawback of certain duties on exportation**

(1) Subject to this section, drawback of duty, may on exportation or the performance of such conditions as may be prescribed, be allowed in respect of such goods, in such amount and on such conditions as may be prescribed.

(2) Where the owner of goods claims, or proposes to claim, drawback in respect thereof, then, as a condition to the grant of drawback, he shall—

- (a) enter the goods in the prescribed form and in the prescribed manner and produce the goods for examination by the proper officer before the exportation thereof or the performance of the conditions on which drawback is allowed; and
- (b) make and subscribe a declaration on the prescribed form to the effect that the conditions under which drawback may be allowed have been fulfilled and, in the case of goods exported or put on board an aircraft or vessel for use as stores—
  - (i) that the goods have actually been exported or put on board for use as stores; and
  - (ii) that the goods have not been re-imported and are not intended to be re-imported into Kenya; and
  - (iii) that the owner at the time of the entry of the goods for drawback was, and continues to be, entitled to drawback; and
- (c) present his claim for drawback within a period of twelve months from the date of the exportation of the goods or the performance of the conditions on which drawback may be allowed.

(3) Drawback shall not be allowed in respect of goods where—

- (a) the value of the goods for home use is less than the amount of the drawback which may be otherwise allowed; or
- (b) the import duty thereon was less than five hundred shillings.

(4) Where the proper officer is satisfied that the goods on the drawback, after being duly put on board an aircraft or vessel for exportation or for use as stores—

- (a) have been destroyed by accident on board the aircraft or vessel; or

- (b) have been materially damaged on board the aircraft or vessel and that the goods have, with the permission of the proper officer, been discharged at the port or place within Kenya and abandoned to the customs,

then drawback may be allowed in respect of those goods as if the goods had actually been exported or used as stores.

[Act No. 8 of 1991, s. 25.]

#### **152. Duties to apply proportionately for refund, rebate, etc.**

Where duty is imposed, or remission, rebate or drawback thereof is allowed, under the provisions of this Act on goods according to a specified weight, measure, number or quantity, then the duty, or remission, rebate or drawback, shall be deemed to apply in the same proportion to any greater or less weight, measure, number or quantity, as the case may be, unless specific provision is made to the contrary under this Act:

Provided that in computing the duty imposed on, or any remission or rebate, allowable on, beer, fractions of a litre shall be disregarded.

#### **153. Refund of excise duty on compounded spirits in bonded warehouses**

(1) Where compounded spirits have been deposited in a bonded warehouse, the amount of any refund of excise duty payable on the deposit shall be calculated by reference to the quantity of the spirits computed at proof and shall be an amount equal to the excise duty at the appropriate rate chargeable on the same quantity of spirits at the time when excise duty was paid or secured on the spirits from which the compounded spirits were compounded.

(2) Compounded spirits warehoused under section 104 shall upon delivery from a bonded warehouse for home use be chargeable with excise duty at the rate in force at the time of delivery.

#### **153A. Penalty for fraudulent claims**

(1) Any person who makes a fraudulent claim for refund or rebate of duty shall be guilty of an offence and liable to pay a penalty of an amount equal to two times the amount of the claim.

(2) The penalty under this section shall not be part of the fine imposed by a court in a trial for fraudulent claims under this Act.

[Act No. 10 of 2006, s. 3.]

#### Miscellaneous Provisions

#### **154. Derelict goods, etc., liable to duty**

Goods brought or coming into Kenya by sea otherwise than as cargo, stores or baggage carried in a vessel shall be liable to duty and to the provisions of this Act as if they were goods imported in the normal manner; and, if a question arises as to the origin of the goods, they shall be deemed to be the produce of such country as the Commissioner may on investigation determine.

[Act No. 8 of 1991, s. 26.]

**155. Goods imported duty free liable to certain duties on disposal**

(1) Where goods liable to duty have been imported or purchased prior to entry for home use by or on behalf of a person either free of duty or at a reduced rate of duty, and the goods are subsequently disposed of in a manner inconsistent with the purpose for which they were granted relief from duty, then, unless the Minister otherwise directs, the goods shall on disposal be liable to duty at the rate applicable to goods of that class or description at the time of disposal:

Provided that this subsection shall not apply where that person dies and the ownership of such goods is transferred by way of bequest to or inheritance by another person.

(2) Where it is proposed to dispose of goods to which subsection (1) applies, then the person responsible for the disposal of the goods shall, unless the Minister otherwise directs, furnish the Commissioner with the particulars of the proposed disposal and shall cause the duty thereon to be paid.

(3) Subject to this section, where any goods to which subsection (1) applies are possessed by any person in satisfaction of any claim due from the importer or purchaser, that person shall be liable to pay the duty levied on the goods as if it were duty due and payable by that person but nothing in this subsection shall absolve the importer or purchaser from payment of the duty on the goods.

(4) Where goods to which subsection (1) applies are disposed of without the payment of the duty to which they are liable, then they shall be liable to forfeiture.

(5) A person who knowingly disposes of or knowingly acquires goods to which subsection (1) applies without the duty thereon having been paid in accordance with the provisions of this section shall be guilty of an offence.

[Act No. 8 of 1991, s. 27, Act No. 6 of 1994, s. 7.]

**156. Excisable goods granted remission, etc., liable to duty on disposal**

(1) Subject to the provisions of this Act, where excisable goods in respect of which remission, rebate or refund of duty has been granted are subsequently disposed of in a manner inconsistent with the purpose for which the remission, rebate or refund was granted, then, unless the Minister otherwise directs, the excisable goods shall thereupon be liable to the duty which would have been paid thereon if the remission, rebate or refund had not been granted.

(2) Where a person in possession of excisable goods in respect of which remission, rebate or refund of duty has been granted for any purpose proposes to dispose of the goods for a purpose inconsistent with the purpose for which the remission, rebate or refund was granted, then he shall, unless the Minister otherwise directs, furnish the Commissioner with the particulars of the proposed disposal and shall pay the duty thereon.

(3) Where excisable goods to which subsection (1) applies are sold or otherwise disposed of without payment of the duty to which they are liable, then the goods shall be liable to forfeiture.

(4) A person who knowingly disposes of, or knowingly acquires, excisable goods to which subsection (1) applies without the duty thereon having been paid in accordance with the provisions of this section, shall be guilty of an offence.

**157. Excisable goods liable to duty on re-importation**

Subject to the provisions of this Act, where remission, rebate or refund of duty has been granted in respect of excisable goods which have been exported or shipped for use as stores for an aircraft or vessel and the excisable goods are subsequently unloaded in Kenya for home use, then the excisable goods shall be liable to duty at the rate in force at the time of unloading.

**158. Short levy or erroneous refund**

(1) Where duty has been short levied or erroneously refunded, then the person who should have paid the amount short levied or to whom the refund has erroneously been made shall, on demand by the proper officer, pay the amount short levied or repay the amount erroneously refunded, as the case may be; and any such amount may be recovered as if it were duty to which the goods in relation to which the amount was so short levied or erroneously refunded, as the case may be, were liable:

Provided that the proper officer shall not make any such demand after five years from the date of the short levy or erroneous refund unless the short levy or erroneous refund had been caused by fraud on the part of the person who should have paid the amount short levied or to whom the refund was erroneously made.

(2) Where, on demand, a person who should have paid amount short levied or to whom the refund has been erroneously made fails to pay the amount short levied or to repay the amount erroneously refunded, then the Commissioner may order that any other entries or other documents by that person or his agent shall not be accepted by the customs, or may revoke or suspend that person's licence until the duty short levied or erroneously refunded been paid or repaid.

[Act No. 14 of 1982, s. 5.]

**158A. Duties not to be abated on conviction**

Notwithstanding anything contained in this Act, the amount of duty or penalty payable under this Act shall not be abated by reason only of the conviction of the person liable for the payment thereof for an offence under this Act.

[Act No. 8 of 1989, s. 4.]

**158B. Commissioner may refrain from recovering duty in certain cases**

(1) Notwithstanding the provisions of this Act, in any case where the Commissioner is of the opinion that he should refrain from recovery of duty or penalty or both, from any person by reason of impossibility or undue difficulty or the expense of the recovery of the duty or penalty or both, or due to any other reasonable cause, the Commissioner may refrain from recovery of the duty or penalty or both and thereupon liability to the duty or penalty or both shall be deemed to be extinguished and shall make quarterly returns to the Minister of all the amounts of duties or penalties not recovered pursuant to this subsection:

Provided that in any case where the amount of duty or penalty exceeds five hundred thousand shillings, the Commissioner shall first seek the prior written approval of the Minister.

(2) Where the Commissioner has decided to refrain from recovering duty or penalty or both under subsection (1), he shall report that decision in writing to the Minister as soon as possible after the 30th June next following his decision.



(3) Where a case has been referred to him, and where he considers it appropriate, the Minister may, in writing, direct the Commissioner to—

- (a) take such action under this section as the Minister may deem fit; or
- (b) obtain the direction of the court upon the case.

[Act No. 9 of 1992, s. 13, Act No. 8 of 1997, s. 8, Act No. 9 of 2000, s. 13.]

### **158C. Amnesty for penalties, fines, etc.**

Notwithstanding any other provision of this Act, the Commissioner shall refrain from recovering any penalty, or fine on any goods imported into the country before the 11th June, 2004 for excisable goods manufactured and sold in the country before the 30th April, 2004, where—

- (a) the duties are paid; and
- (b) all returns or amended returns, which should have been submitted in respect of the goods, are submitted,

on or before 31st December, 2004:

Provided that this section shall not apply in respect of duty if the person who should have paid the duty—

- (i) has been assessed in respect of the duty or any matter relating to the duty; or
- (ii) is under audit or investigation in respect of the duty or any matter relating to the duty.

[Act No. 4 of 2004, s. 17.]

### **159. Disputes**

(1) If, before the delivery of imported or excisable goods from customs control, a dispute arises as to whether any or what duty is payable on those goods, the importer or excise licensee shall pay the amount demanded by the proper officer but may, not later than six months after the date of payment, file a suit in court for the determination of the matter in dispute:

Provided that for the purposes of this section, locally manufactured excisable goods delivered prior to payment of duty under sections 134 and 137 shall be deemed to be under customs control until duties are paid in full.

(2) If in a suit referred to in subsection (1) the court determines that a lesser or no amount was properly payable in respect of duty on the goods, the amount overpaid shall be repaid by the Commissioner.

(3) Where a dispute arises as to the amount of drawback payable in respect of goods, the exporter shall receive the amount of drawback allowed by the proper officer but may, not later than six months after the date of the receipt of the drawback, file a suit in court for the determination of the matter in dispute.

(4) If in a suit referred to in subsection (3) the court determines that a greater amount was properly payable in respect of drawback, the amount underpaid shall be paid by the Commissioner.

(5) Where the court determines that a lesser or no amount was properly payable in respect of duty, or a greater amount was properly payable in respect

of drawback, no officer who has acted in good faith shall be liable to legal proceedings arising out of his determination of the amount payable in respect of duty or in respect of drawback.

[Act No. 8 of 1991, s. 28.]

#### **159A. Use of information technology**

(1) Subject to such conditions as the Commissioner may prescribe, excise duty formalities or procedures under this Act may be carried out by use of information technology.

(2) For the purposes of subsection (1), the Commissioner may, by notice in the *Gazette*, specify—

- (a) the excise duty formalities and procedures which may be carried out by use of information technology; and
- (b) the persons authorised to carry out such formalities or procedures by use of information technology.

[Act No. 10 of 2010, s. 10.]

#### **159B. Registration of users**

(1) No person shall access, transmit to, or receive information from a tax computerized system unless the person is registered as a user of such system under this section.

(2) A person seeking registration under this section shall apply to the Commissioner.

(3) The Commissioner shall consider every application under subsection (2) and may, if satisfied that the applicant meets the prescribed requirements, register the applicant as a user of a tax computerized system.

[Act No. 10 of 2010, s. 10.]

#### **159C. Cancellation of registration**

Where, at any time, the Commissioner is satisfied that a person who is registered as a user of a tax computerized system under section 159B—

- (a) has failed to comply with any of the conditions imposed by the Commissioner under that section; or
- (b) has failed to comply with, or has acted in contravention of, any prescribed requirements; or
- (c) has been convicted of an offence under this Act relating to improper access to or interference with a tax computerized system,

the Commissioner may cancel the registration of the user.

[Act No. 10 of 2010, s. 10.]

#### **159D. Unauthorized use of tax computerized system**

(1) A person commits an offence if the person—

- (a) knowingly and without lawful authority, by any means gains access to or attempts to gain access to any tax computerized system; or

- (b) having lawful access to any tax computerized system, knowingly uses or discloses information obtained from such system for a purpose which is not authorized; or
- (c) knowing that he is not authorized to do so, receives information obtained from any tax computerized system, and uses, discloses, publishes, or otherwise disseminates such information.

(2) A person who commits an offence under subsection (1) shall be liable, on conviction—

- (a) in the case of an individual, to a fine not exceeding four hundred thousand shillings, or to imprisonment for a term not exceeding two years, or to both; or
- (b) in the case of a body corporate, to a fine not exceeding one million shillings.

[Act No. 10 of 2010, s. 10.]

### 159 E. Offences

A person commits an offence if the person knowingly—

- (a) falsifies any record or information stored in any tax computerized system; or
- (b) damages or impairs any tax computerized system; or
- (c) damages or impairs any duplicate tape or disc or other medium on which any information emanating from a tax computerized system is held or stored, otherwise than with the permission of the Commissioner,

and shall be liable, on conviction, to a fine not exceeding eight hundred thousand shillings, or to imprisonment for a term not exceeding three years, or to both.

[Act No. 10 of 2010, s. 10.]

## PART XII – PROVISIONS RELATING TO SECURITIES

### 160. Commissioner may require security

(1) The Commissioner may require a person to give security for the due compliance by that person with this Act and generally for the protection of the customs and excise revenue; and, pending the giving of security in relation to goods subject to customs control, the Commissioner may refuse to permit delivery or exportation of the goods or to pass any entry in relation thereto or to issue an excise licence.

(2) For the purposes of subsection (1)“**customs and excise revenue**” includes a cess, levy, imposition, tax or surtax imposed on goods under any written law.

[Act No. 13 of 1984, s. 6.]

### 161. General provisions relating to giving of security

(1) Where security is required to be given under this Act, then the security may be given to the satisfaction of the Commissioner either—

- (a) by bond, in such sum and subject to such conditions and with such sureties as the Commissioner may reasonably require; or

- (b) by cash deposit; or
- (c) partly by bond and partly by cash deposit.

(2) Where security is required to be given under this Act for any particular purpose, then the security may, with the approval of the Commissioner, be given to cover any other transactions which the person giving the security may enter into within such period as the Commissioner may approve.

(3) All bonds required to be given under this Act shall be so framed that the person giving the bond, and any surety thereto, is bound to the Commissioner of Customs and Excise by that name for the due performance of the conditions of the bond; and all bonds may, unless sooner discharged by the due performance of the conditions thereof, be discharged by the Commissioner on the expiration of three years from the date thereof, but without prejudice to the right to the Commissioner to require fresh security.

(4) Where a bond given under this Act is discharged, then the Commissioner shall cause the bond to be cancelled and an endorsement to that effect made thereon.

(5) A bond given under this Act shall, notwithstanding that the bond or any surety thereto is given by a person under the age of eighteen years, be valid and enforceable as if it were so given by a person of full age.

#### **162. Provisions relating to sureties**

(1) Without prejudice to the rights of a surety to a bond given under this Act against the person for whom he is surety, a surety shall for all the purposes of a bond be deemed to be the principal debtor and accordingly the surety shall not be discharged, nor his liability affected, by the giving of time for payment, or by the omission to enforce the bond for a breach of any conditions thereof, or by any other act or omission which would not have discharged the bond if he had been the principal debtor.

(2) If a person being a surety—

- (a) dies; or
- (b) becomes a bankrupt or enters into an arrangement or composition with, or for the benefit of, his creditors; or
- (c) departs from Kenya without leaving sufficient property therein to satisfy the whole amount of the bond,

the Commissioner may require the person giving the bond to enter into fresh security.

#### **163. Enforcement of bond**

(1) Where the conditions of a bond have not been complied with then the Commissioner may by notice in writing forthwith require the person who has given security under it to pay to the Commissioner the amount of the security within fourteen days' of the notice; and on failure to comply with the notice, the Commissioner may enforce payment of the security as though it were duty due and unpaid.

(2) A person against whom the Commissioner has enforced payment of a security under subsection (1) may, if aggrieved by such enforcement, file a suit in court for determination of the matter, within six months of the enforcement:

Provided that prior to filing the suit, such person shall deposit with the Commissioner the whole amount of duty demanded.

(3) Nothing in this section shall, unless the Commissioner otherwise allows, absolve the person who has given security under section 160 from the obligations entered into by him under this Act or under any other law.

[Act No. 8 of 1983, s. 4, Act No. 8 of 1997, s. 9, Act No. 5 of 1998, s. 10.]

#### PART XIII – CUSTOMS AND EXCISE AGENTS

##### **164. Authority of agents**

(1) Where under the provisions of this Act the owner of goods is required or authorized to perform any act, then that act, unless the contrary appears, may be performed on his behalf by an authorized agent.

(2) A person shall not be the duly authorized agent of an owner unless—

- (a) the person is exclusively in the employment of the owner; or
- (b) the person is a customs or excise agent duly licensed as such in accordance with any regulations,

and, in either case the person is authorized in writing by the owner, either generally or in relation to a particular act, to perform the act on behalf of the owner.

(3) The proper officer may require from a person purporting to be the duly authorized agent of an owner the production of his written authority and in default of the production of that authority the proper officer may refuse to recognise the person as a duly authorised agent.

[Act No. 10 of 1990, s. 7.]

##### **165. Liability of duly authorised agent**

A duly authorized agent who performs an act on behalf of the owner of any goods shall, for the purposes of this Act, be deemed to be the owner of the goods and shall accordingly be personally liable for the payment of any duties to which the goods are liable and for the performance of all acts in respect of the goods which the owner thereof is required to perform under this Act; but nothing herein contained shall relieve the owner of the goods from that liability.

##### **166. Liability of owner for acts of duly authorised agent**

An owner of goods, who authorizes an agent to act for him in relation to those goods for any of the purposes of this Act shall be liable for the acts and declarations of the duly authorized agent and may accordingly be prosecuted for an offence committed by the agent in relation to the goods as if the owner had himself committed the offence:

Provided that—

- (i) an owner shall not be sentenced to imprisonment for an offence committed by his duly authorized agent unless the owner actually consented to the commission of the offence;

- (ii) nothing herein contained shall relieve the duly authorized agent from liability to prosecution in respect of the offence.

**166A. Agents appointed by the Commissioner**

(1) The Commissioner may, by written notice addressed to any person (in this subsection called the agent), appoint him to be the agent of another person (in this subsection called the principal) for the purposes of collecting duty due under this Act from the principal where the Commissioner is satisfied that the agent—

- (a) owes or is about to pay money to the principal;
- (b) holds money for or on account of the principal;
- (c) holds money on account of some other person for payment to the principal;
- (d) has authority from some other person to pay money to the principal;
- (e) holds goods belonging to the principal which are liable to duty and on which duty has not been paid,

and shall in the notice specify the amount of duty to be collected by the agent, which amount shall not exceed the amount, or value of the goods, held or owing by the agent for or to the principal.

(2) The Commissioner may, by notice in writing, require any person to furnish him within a reasonable time, not being less than thirty days from the date of service of the notice, with a return showing details of any moneys or goods which may be held by that person for, or owing by him to, another person from whom duty is due under this Act.

(3) Section 165 shall apply to an agent appointed under subsection (1) as though he was a duly authorized agent acting on behalf of the owner.

(4) An agent who is appointed under subsection (1) and who claims to be, or to have become unable to comply with the notice for any reason whatsoever shall, within seven working days, notify the Commissioner accordingly in writing stating the reasons for his inability, and the Commissioner may accept and cancel, amend or reject the notification as he may think fit.

(5) Notwithstanding subsection (4), an agent shall be presumed to be holding sufficient money for the payment of the duty specified in the notice unless his notification under subsection (4) is accepted or amended, and in any proceedings for the collection of that duty he shall be stopped from asserting the lack of those moneys.

(6) Where an agent fails to remit any amount of duty specified in the notice addressed to him within thirty days of the date of service of the notice on him, or, of the date on which any moneys came into his hands for or become due by him to, his principal, whichever is the later and he has not complied with subsection (4) then, the provisions of this Act relating to the collection and recovery of duty shall apply as if it were duty due and payable by him from the date when such duty should have been paid to the Commissioner.

(7) An agent who has made payment of duty under this section shall for all purposes be deemed to have acted therein with the authority of his principal and of all other persons concerned, and shall be indemnified in respect of that

payment against any proceedings civil or criminal and all process, judicial or extra judicial, notwithstanding any provisions to the contrary in any written law, contract or agreement.

(8) A person who, in giving a notification under subsection (4), wilfully makes any false or misleading statement, or wilfully conceals any material fact, shall be guilty of an offence and liable to a fine not exceeding two hundred thousand shillings or to imprisonment for a term of not more than three years or to both.

[Act No. 14 of 1982, s. 7, L.N. 152/1985, s. 2, Act No. 6 of 1994, s. 8,  
Act No. 6 of 2005, s. 2.]

#### **166B. Commissioner may appoint agent**

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

[Act No. 4 of 1999, s. 12.]

#### **166C. Preservation of funds**

- (1) Where the Commissioner has reasonable cause to believe that a person—
- (a) has manufactured excisable goods on which tax has not been charged; or
  - (b) has collected duty which has not been accounted for; and
  - (c) is likely to frustrate the recovery of duty if information of the Commissioner's suspicion under this subsection is disclosed to him,

the Commissioner may make an *ex parte* application to the High Court, in this section referred to as "the Court", and the Court may issue an order to any person or institution holding funds belonging to the person, prohibiting the transfer, withdrawal or disposal of, or any other transaction involving such funds.

(2) An order under subsection (1) shall have effect for 30 days and may be extended by the Court on application by the Commissioner.

(3) A person whose funds are the subject of an order under this section may, within 15 days of being served with the order, apply to the Court to discharge or vary the order or dismiss the application.

(4) Where the Court has issued an order under this section, the Commissioner shall, within a period of 30 days of the order, determine the excise duty due and payable, issue a notice of assessment and commence recovery of such duty in accordance with the provisions of this Act.

(5) Upon issuance of a notice of assessment under subsection (4), the order shall automatically expire unless extended by the Court upon application by the Commissioner.

(6) A person served with an order under this section who, in any way, interferes with the funds to which it relates commits an offence.

(7) A person who preserves funds or any account pursuant to a Court order under this section, shall for all purposes, be deemed to have acted within the authority thereof and such person and all other persons concerned shall be

indemnified in respect of the actions taken in connection therewith, against all proceedings, civil or criminal and all process, judicial or extrajudicial, notwithstanding any provisions to the contrary in any written law, contract or agreement.

[Act No. 9 of 2007, s. 5.]

#### PART XIV – PREVENTION OF SMUGGLING AND EVASION

##### **167. Power to require vessels, etc. to bring to**

(1) The master of a vessel within Kenya shall bring his vessel to for boarding on being signalled so to do by a vessel in the service of the customs and flying the customs flag or the Kenya national flag.

(2) The master of an aircraft within or over Kenya, shall land the aircraft on being signalled so to do by any person in the service of the customs or the Government.

(3) The master of an aircraft which has landed, or of a vessel bringing to for boarding, shall facilitate by all reasonable means the boarding of the aircraft or vessel by the proper officer, and shall cause the aircraft or vessel to remain stationary for such period as the proper officer may require.

(4) A master of an aircraft or vessel who contravenes this section shall be guilty of an offence and liable—

- (a) in the case of the master of a vessel of less than two hundred and fifty tons register, to a fine not exceeding three hundred thousand shillings; and the vessel in respect of which the offence has been committed shall be liable to forfeiture;
- (b) in the case of the master of an aircraft, or of a vessel of two hundred and fifty tons register or more, to a fine of such amount as the court deems just; and the aircraft or vessel in respect of which the offence has been committed may be seized and detained until the fine is paid or security therefor given.

[Act No. 13 of 1995, s. 38, Act No. 6 of 2001, s. 11.]

##### **168. Power to require vessel, etc., to depart**

(1) The master of an aircraft or vessel within or over Kenya shall on being required so to do by the proper officer, depart from Kenya within twelve hours of the requirement:

Provided that this subsection shall not apply in the case of an aircraft or vessel which is registered in Kenya.

(2) A master of an aircraft or vessel who contravenes subsection (1) shall, unless prevented from complying with that subsection by circumstances beyond his control, the proof whereof shall lie on the master, be guilty of an offence and liable—

- (a) in the case of the master of a vessel of less than two hundred and fifty tons register, to a fine not exceeding one hundred thousand shillings; and the vessel in respect of which the offence has been committed shall be liable to forfeiture;



- (b) in the case of the master of an aircraft, or of a vessel of two hundred and fifty tons register or more, to a fine of such amount as the court deems just; and the aircraft or vessel in respect of which the offence has been committed may be seized and detained until the fine is paid or security therefore given.

[Act No. 13 of 1995, s. 39.]

**169. Power to patrol freely and moor vessels, etc.**

(1) An officer while on duty may enter upon and patrol and pass freely along any premises, other than a dwelling-house or a building.

(2) An officer in charge of an aircraft, vessel or vehicle employed in the prevention of smuggling or evasion of the provisions of this Act, may take the aircraft, vessel or vehicle to such place as he may consider most convenient for that purpose, and may there keep the aircraft, vessel or vehicle for such time as he may consider necessary for that purpose.

(3) No officer shall be liable to legal proceedings for any action taken in good faith in accordance with this section.

**170. Power to board vessel, etc., and search**

(1) An officer may, in the course of his duty, stop, board and search an aircraft, vessel or vehicle within Kenya and may examine, lock up, seal, mark or otherwise secure any goods on the aircraft, vessel or vehicle, and for the purposes of the examination or security of any goods, the officer may require the goods to be unloaded or removed, at the expense of the master of the aircraft or vessel, or the person in charge of the vehicle.

(2) An officer acting under this section who is unable to obtain free access to any part of the aircraft, vessel or vehicle or to any container therein, may enter that part or open that container in such manner, if necessary by force, as he may think necessary.

(3) An officer boarding an aircraft or vessel under this section may remain thereon for such time as he may consider necessary and the master of the aircraft or vessel shall either provide the officer with proper and sufficient food and suitable bedding accommodation or, with the approval of the proper officer and subject to such conditions as he may impose, pay such sum as may be prescribed in lieu thereof; and a master who contravenes this subsection, or of any such conditions, shall be guilty of an offence and liable to a fine not exceeding sixty thousand shillings.

(4) A master of an aircraft or vessel, or the owner or a person in charge of a vehicle—

- (a) who refuses to stop or to permit the aircraft, vessel or vehicle to be searched in accordance with this section; or
- (b) in which goods which have been locked up, sealed, marked or otherwise secured in accordance with this section are in any way interfered with except in accordance with the permission of the proper officer; or

(c) in which a lock, seal or mark placed on any place or goods in accordance with this section is in any way opened, broken or altered, shall be guilty of an offence.

(5) Where, on the search of an aircraft, vessel or vehicle under this section, goods are found in relation to which an offence under this Act has been committed, then the master of the aircraft or vessel or the owner or the person in charge of the vehicle, shall be guilty of an offence and liable to imprisonment for a term not exceeding three years or to a fine not exceeding one million five hundred thousand shillings or to both; and the goods shall be liable to forfeiture.

(6) No officer shall be liable to legal proceedings for any action taken in good faith in accordance with this section.

(7) Where, on an aircraft, vessel or vehicle being boarded under this section, goods are found therein and on the aircraft, vessel or vehicle being subsequently boarded, whether by the same or another officer, those goods or any part thereof are no longer therein, then, unless the master of the aircraft or vessel, or the person in charge of the vehicle accounts for the goods to the satisfaction of the proper officer, the master or person shall be guilty of an offence and liable to imprisonment for a term not exceeding three years or to a fine not exceeding one million five hundred thousand shillings or to both.

[Act No. 10 of 1988, s. 13, Act No. 13 of 1995, s. 40, Act No. 6 of 2001, s. 12.]

#### **171. Persons entering or leaving Kenya to answer questions concerning baggage**

A person entering or leaving Kenya shall answer questions which the proper officer may put to him with respect to his baggage and any article contained therein or carried with him.

#### **172. Power to search persons**

(1) Subject to this section, an officer may, if he has reasonable grounds to believe that a person has in his possession, whether upon his person or in his baggage, uncustomed goods or excisable goods in relation to which an offence under this Act has been committed, search that person; and the officer may, for that purpose, use all reasonable force.

(2) A female shall not be searched except by a female.

(3) Where an officer informs a person that he proposes to search him, then that person shall, if he so requires, be taken forthwith before a magistrate, the Commissioner or any other superior officer, who may, if he sees no reasonable cause for the search, order that person not to be searched.

(4) Where, on the search of a person under this section, goods are found in his possession, whether upon his person or in his baggage, in relation to which an offence under this Act has been committed, then the goods shall be liable to forfeiture.

(5) No officer shall be liable to legal proceedings for any action taken in good faith in accordance with this section.

**173. Power of arrest**

(1) An officer may, if he has reasonable grounds to believe that a person is committing, or has within the past year committed or been concerned in the commission of, an offence under this Act, arrest that person; and the officer may for that purpose use all reasonable force.

(2) A person arrested in accordance with this section shall forthwith be taken before a magistrate, or to a police station, to be dealt with according to law.

(3) No officer shall be liable to legal proceedings for any action taken in good faith in accordance with this section.

(4) Without prejudice to the powers of a police officer to arrest any person for an offence under this Act which is cognizable to the police under any other law, for the purposes of this section the expression “**officer**” includes a police officer.

**174. Power to search premises**

(1) A proper officer may in the course of his duty or if he has reasonable grounds to believe that there are on any premises uncustomed goods or documents relating to uncustomed goods, or plant utilized for the manufacture of excisable goods contrary to this Act, enter upon and search those premises by day or by night, and for that purpose the proper officer may use all reasonable force and may require the assistance of, and take with him, another officer or a police officer and such assistance shall be given.

(2) Where a proper officer enters upon any premises in accordance with this section then—

- (a) he may require the owner or occupier of the premises to produce, either forthwith or at a time and place to be fixed by the proper officer, any book, document or thing which the owner or occupier is required to keep under the provisions of this Act or which relates to any imported or exported goods, or to any goods to be imported or exported by the owner or occupier;
- (b) he may examine and take copies of any such book or document;
- (c) he may seize and detain any such book, document or thing if in his opinion it may afford evidence of the commission of an offence under this Act;
- (d) he may require the owner or occupier to answer questions relating to any such book, document or thing, or to any entry in the book or document;
- (e) he may require any container, envelope or other receptacle in the premises to be opened;
- (f) he may, at the risk and expense of the licensee, owner or occupier, open and examine any package or any goods or materials in the premises;
- (g) he may take and retain without payment such reasonable samples of any goods or materials as he may think necessary for the performance of his duties.

(3) Where, on the search of premises under this section, uncustomed goods, or documents relating to uncustomed goods, are found, the proper officer may seize and carry away those goods or documents.

(4) Where, on the search of premises under this section, plant or excisable goods, or materials, are found in relation to which an offence under this Act has been committed, then the plant, goods and materials shall be liable to forfeiture.

(5) No officer shall be liable to legal proceedings for any action taken in good faith in accordance with this section.

[Act No. 8 of 1991, s. 29.]

#### **175. Power to seal, etc., buildings, etc.**

(1) An officer may, in the course of his duty, lock up, seal, mark or otherwise secure—

- (a) any building, room, place, receptacle or item of plant;
- (b) any excisable goods or materials in a factory;
- (c) aircraft, vessels, vehicles or containers.

(2) A person who, except by authority, opens, breaks, alters or in any way interferes with a lock, seal, mark or other fastening placed by an officer in accordance with the provisions of this section on any building, room, place, receptacle, item of plant, excisable goods, or materials, shall be guilty of an offence.

[Act No. 6 of 1994, s. 9.]

#### **176. Search warrants**

(1) Without prejudice to any other power under this Act, where an officer declares on oath before a magistrate that he has reasonable grounds to believe that there are in any premises—

- (a) uncustomed goods or documents relating to uncustomed goods; or
- (b) plant which has been utilized for, or materials used in, the manufacture of excisable goods contrary to this Act,

then the magistrate may by warrant under his hand authorize the officer to enter upon and search, with such force as may be necessary and by day or by night, the premises and to seize and carry away any uncustomed goods, plant or documents relating to uncustomed goods found therein.

(2) An officer in possession of a search warrant may require a police officer to assist him in the execution of the warrant and a police officer so required shall render assistance accordingly.

#### **177. Power to require production of books, etc.**

(1) Where—

- (a) information has been given to the proper officer that goods have been, or are intended to be, smuggled, undervalued or dealt with contrary to this Act; or

(b) any thing or goods have been seized under this Act,

then the proper officer may require the owner of the goods or thing forthwith to produce all books and documents, whether in written form or in micro-film, magnetic tape or any other form of mechanical or electronic data retrieval mechanism relating in any way thereto, or to any other goods imported, exported, carried coastwise, manufactured, purchased, sold or offered for sale by that owner within a period of five years immediately preceding the requirement.

(2) On production of the books or documents the proper officer may inspect and take copies of any entries therein; and the proper officer may seize and detain any such book or document if in his opinion it may afford evidence of the commission of an offence under this Act.

[Act No. 6 of 1981, s. 2, Act No. 7 of 2002, s. 14.]

### **178. Power to call for aid**

A person making a seizure or arrest in accordance with the provisions of this Act may call upon any other person to assist him, and assistance shall be rendered accordingly.

### Offences

### **179. Assembling to contravene provisions of Act**

A person who—

- (a) assembles with two or more persons for the purpose of contravening any of the provisions of this Act; or
- (b) having so assembled, contravenes any of the provisions of this Act,

shall be guilty of an offence and liable to imprisonment for a term not exceeding five years.

### **180. Offences with violence, etc.**

(1) A person who—

- (a) maliciously shoots at an aircraft, vessel or vehicle in the service of the customs;
- (b) maliciously shoots at, maims or wounds an officer while in the execution of his duty; or
- (c) commits with violence any of the offences referred to in subsection (4),

shall be guilty of an offence and liable to imprisonment for a term not exceeding twenty years.

(2) A person who—

- (a) while committing an offence under this Act is armed with a firearm or other offensive weapon; or
- (b) while being so armed, is found with goods liable to forfeiture under this Act,

shall be guilty of an offence and liable to imprisonment for a term not exceeding ten years.

(3) A person who—

- (a) while committing an offence under this Act is disguised in any way; or
- (b) while being so disguised, is found with goods liable to forfeiture under this Act,

shall be guilty of an offence and liable to imprisonment for a term not exceeding three years.

(4) A person who—

- (a) staves, breaks, destroys or throws overboard from an aircraft, vessel or vehicle any goods for the purpose of preventing the seizure thereof; or
- (b) rescues, staves, breaks, destroys or throws overboard from an aircraft, vessel or vehicle any goods for the purpose of preventing the securing of those goods after they have been seized; or
- (c) rescues a person arrested for any offence under this Act; or
- (d) in any way obstructs an officer in the execution of his duty,

shall be guilty of an offence.

(5) For the purposes of this section “**violence**” means any criminal force or harm to a person, or any criminal mischief to property, or any threat or offer of that force, harm or mischief, or the carrying or use of any dangerous or offensive weapon so that terror is likely to be caused to any person, or conduct as is likely to cause in any person a reasonable apprehension of criminal force, harm or mischief, to him or to his property.

#### **181. Attempts to commit offences**

A person who attempts to commit an offence under this Act shall be guilty of an offence and liable to be punished as though he had actually committed the offence.

#### **182. Offence to warn offender**

(1) A person who, with intent to obstruct an officer in the execution of his duty, warns, or does any action for the purpose of warning, another person engage in the commission of an offence under this Act, whether or not that other person is in a position to take advantage of the warning or act, shall be guilty of an offence and liable to imprisonment for a term not exceeding six years or to a fine not exceeding six hundred thousand shillings or to both.

(2) Where a person is charged with an offence under this section, the burden of proving that anything done by him was not done with that intent shall be upon that person.

(3) A person may prevent another person from giving any such warning and for that purpose may enter upon any land and shall not thereby be liable to legal proceedings.

[Act No. 10 of 1980, s. 2, Act No. 13 of 1995, s. 41, Act No. 6 of 2001, s. 13.]

**183. Offence to assume character of officer**

A person, not being an officer, who takes or assumes the name, designation, character or appearance of an officer for the purpose of—

- (a) obtaining admission to an aircraft, vessel, vehicle, premises or place; or
- (b) doing or procuring to be done an act which he would not be entitled to do or procure to be done on his own authority; or
- (c) doing any unlawful act,

shall be guilty of an offence and liable to imprisonment for a term not exceeding three years in addition to any other punishment to which he may be liable for the commission of the unlawful act.

**184. Master of vessel, etc., used for smuggling or evasion guilty of offence**

A master of an aircraft or vessel, and a person in charge of a vehicle, which is within Kenya and—

- (a) which has a secret or disguised place adapted for concealing goods, or a device adapted for smuggling goods; or
- (b) which has in it, or in any manner attached to it, or which is conveying, or has conveyed in any manner goods imported, carried coastwise or intended for exportation contrary to this Act; or
- (c) from or in which any part of the cargo of the aircraft, vessel or vehicle has been thrown overboard, broken, rescued, destroyed or staved in order to prevent seizure,

shall be guilty of an offence and liable—

- (i) in the case of the master of a vessel of less than two hundred and fifty tons register, to a fine not exceeding three hundred thousand shillings; and any vessel and goods in respect of which the offence has been committed shall be liable to forfeiture;
- (ii) in the case of the master of an aircraft, or of a vessel of two hundred and fifty tons register or more, to a fine of such amount as the court deems just; and the aircraft or vessel in respect of which the offence has been committed may be seized and detained until the fine is paid or security therefore given, and any goods in respect of which the offence has been committed shall be liable to forfeiture;
- (iii) in the case of the person in charge of a vehicle, to a fine not exceeding one million five hundred thousand shillings; and the vehicle and goods in respect of which the offence has been committed shall be liable to forfeiture.

[Act No. 13 of 1995, s. 42, Act No. 6 of 2001, s. 14.]

**185. Offence in respect of prohibited, restricted and uncustomed goods**

(1) A person who—

- (a) imports or carries coastwise—
  - (i) prohibited goods, whether or not those goods are unloaded; or

- (ii) restricted goods contrary to any conditions regulating the importation or carriage coastwise of those goods, whether or not those goods are unloaded;
- (b) unloads after importation or carriage coastwise—
  - (i) prohibited goods; or
  - (ii) restricted goods which have been imported or carried coastwise contrary to any condition regulating their importation or carriage coastwise;
- (c) exports, carries coastwise, or puts on board an aircraft, vessel or vehicle, or brings to a customs airport, customs area or place to be so put on board, for exportation or use as stores or carriage coastwise—
  - (i) prohibited goods; or
  - (ii) restricted goods contrary to any condition regulating the exportation or use as stores or carriage coastwise of those goods;
- (d) acquires, has in his possession, keeps or conceals, or procures to be kept or concealed, goods which he knows, or ought reasonably to have known to be—
  - (i) prohibited goods; or
  - (ii) restricted goods which have been imported or carried coastwise contrary to any condition regulating their importation or carriage coastwise; or
  - (iii) uncustomed goods,

shall be guilty of an offence and liable to imprisonment for a term not exceeding five years or a fine equal to three times the amount of duty and any other taxes payable on the goods in respect of which the offence is committed subject to a maximum of one million five hundred thousand shillings or to both such fine and imprisonment.

(2) Any person who, being the owner of any premises, allows any person to use such premises for the storage or sale of unaccustomed goods, shall be guilty of an offence and liable to a fine not exceeding one million shillings.

[Act No. 10 of 1980, s. 2, Act No. 13 of 1995, s. 43, Act No. 5 of 1998, s. 11,  
Act No. 6 of 2001, s. 15.]

### **186. Offence to import or export concealed goods**

A person who imports or exports goods—

- (a) which are concealed in any way; or
- (b) which are packed in a package (whether or not together with other goods) in a manner likely to deceive an officer; or
- (c) which are contained in a package of which the entry or application for shipment does not correspond with the goods,

shall be guilty of an offence.



**187. Offence to make or use false documents**

A person who, in any matter relating to the customs—

- (a) makes an entry which is false or incorrect in any particular;
- (b) makes or causes to be made a declaration, certificate, application, return, estimate, account or other document which is false or incorrect in any particular;
- (c) when required in accordance with this Act to answer any question put to him by an officer, refuses to answer the question or makes a false or incorrect statement in reply thereto;
- (d) makes a false statement or false representation in order to obtain remission, rebate, drawback or refund of duty;
- (e) obtains any drawback, rebate, remission or refund of duty which to his knowledge he is not entitled to obtain;
- (f) in any way is knowingly concerned in a fraudulent evasion of the payment of duty;
- (g) except by authority moves, alters or in any way interferes with any goods subject to customs control;
- (h) brings into Kenya or has in his possession, without lawful excuse, any blank or incomplete invoice, bill head or other similar document capable of being filled up and used as an invoice for imported goods; or
- (i) counterfeits or in any way falsifies, or knowingly uses when counterfeited or in any way falsified, any document required or issued by, or used for the purposes of, the customs,

shall be guilty of an offence and liable to imprisonment for a term not exceeding three years or to a fine not exceeding one million five hundred thousand shillings or to both.

[Act No. 10 of 1980, s. 2, Act No. 13 of 1995, s. 44, No. 6 of 2001, s. 16.]

**188. Offence to refuse to produce documents, etc.**

A person who, when required in accordance with this Act—

- (a) to produce a book, document or other thing in his possession or under his control; or
- (b) to perform an act or make a return,

refuses or fails to do so shall be guilty of an offence.

**189. Offence to use false measures**

A person who—

- (a) uses, keeps or provides false or unjust scales, weighing or measuring instruments, weights or measures; or
- (b) by any means prevents, or contrives to prevent, the proper officer from taking a just and true account of, or making proper examination of, any goods or materials,

shall be guilty of an offence; and any such scales, instruments weights, measures, goods and materials in respect of which the offence was committed shall be liable to forfeiture.

**190. Offence to interfere with customs property**

A person who cuts away, casts adrift, destroys, damages, defaces or in any way interferes with an aircraft, vessel, vehicle, buoy, anchor, chain, rope, mark or other thing used for the purposes of the customs shall be guilty of an offence and liable to a fine not exceeding one hundred and twenty thousand shillings.

[Act No. 13 of 1995, s. 45, Act No. 6 of 2001, s. 17.]

**191. Offences in connection with excisable goods**

(1) A person who—

- (a) conceals in or, without the consent of the proper officer, removes from a distillery any wort, wash, low wines, feints or spirits;
- (b) knowingly buys or receives any wort, wash, low wines, feints or spirits so concealed or removed;
- (c) knowingly buys or, without proper authority, receives or has in his possession, any excisable goods which have been manufactured contrary to the provisions of this Act, or which have been removed from the place where they ought to have been charged with duty before the duty payable thereon has been charged and either paid or secured;
- (d) without proper authority has in his possession any low wines or feints;
- (e) without proper authority has in his possession any wort or wash fit for distillation; or
- (f) having obtained any excisable goods in respect of which duty has been remitted for a particular purpose, fails to comply with any conditions imposed by the Commissioner concerning the use of those goods or uses those goods for a different purpose without the approval in writing of the proper officer,

shall be guilty of an offence and liable to imprisonment for a term not exceeding three years or to a fine not exceeding one million five hundred thousand shillings or to both.

(2) Any spirits and any still, vat, utensil, wort, wash or other materials for manufacturing spirits—

- (a) found in the possession of a person who commits an offence under subsection (1); or
- (b) found on premises on which such an offence has been committed,

shall be liable to forfeiture.

(3) Notwithstanding any other provisions of this Act relating to goods seized as liable to forfeiture, an officer by whom a thing is seized as liable to forfeiture under subsection (2) may forthwith spill, break up or destroy that thing.

[Act No. 10 of 1980, s. 2, Act No. 13 of 1995, s. 46, Act No. 6 of 2001, s. 18.]

**192. Uncustomed goods found to be reported**

A person who, on finding uncustomed goods on land or floating upon or sunk in the sea, fails to report the discovery to the nearest officer shall be guilty of an

offence and liable to a fine not exceeding twenty thousand shillings and any goods in respect of which the offence has been committed shall be liable to forfeiture.

[Act No. 13 of 1995, s. 47, Act No. 6 of 2001, s. 19.]

### **193. Goods offered on pretence of being smuggled**

Where goods are offered for sale under the pretence that they are uncustomed goods, then those goods, whether or not they are in fact uncustomed goods, shall be liable to forfeiture.

### **194. Aiders, abettors, etc.**

(1) A person who aids, abets, counsels or procures the commission of an offence under this Act or authorizes another person so to do shall be liable to be charged and, if convicted, punished as though he had actually committed the offence.

(2) Where an offence under this Act is committed by a body corporate, every person who at the time of the commission of the offence was a director, general manager, secretary or other similar officer of the body corporate, or was acting or purporting to act in that capacity, shall also be guilty of the offence unless he proves that the offence was committed without his consent or knowledge and that he exercised the due diligence to prevent the commission of the offence that he ought to have exercised having regard to the nature of his functions in that capacity and in all the circumstances.

[Act No. 7 of 2002, s. 15.]

### **194A. Sale of adulterated petroleum products prohibited**

(1) No person shall—

- (a) mix, or cause to be mixed, any refined petroleum products; or
- (b) possess or offer for sale, any mixture of refined petroleum products, or any refined petroleum product which does not meet the Kenya Standard declared under the Standards Act (Cap. 496).

(2) A person who contravenes the provisions of subsection (1) shall be guilty of an offence and liable to a fine not exceeding five million shillings or to imprisonment for a term not exceeding three years, or to both and the products in respect of which the offence is committed shall be liable to forfeiture.

[Act No. 9 of 2000, s. 14, Act No. 7 of 2002, s. 16, Act No. 4 of 2004, s. 18.]

## **PART XV – PENALTIES, FORFEITURES AND SEIZURES**

### **195. General penalty**

(1) A person guilty of an offence under this Act for which no specific penalty is provided shall be liable to a fine not exceeding one million five hundred thousand shillings.

(2) Where, on conviction for an offence under this Act, a person becomes liable to a fine not exceeding a specified amount, then the court may impose a fine not exceeding three times the value of any goods in respect of which the

offence was committed or the specified amount, whichever is the greater; and for the purpose of determining the value of those goods—

- (a) the Commissioner shall cause the goods to be appraised by the proper officer;
- (b) the proper officer shall appraise the goods according to the rate and price for which goods of the same kind but of the best quality upon which duties have been paid were sold at or about the time of the offence, or according to the rate and price for which goods of the same kind but of the best quality were sold in bond at or about the time of the offence with the duties thereon added to that rate or price in bond; and no regard shall be had to any damage or injury sustained by the goods;
- (c) a certificate of the appraised value given under the hand of the Commissioner shall be *prima facie* evidence of the value of those goods.

[Act No. 13 of 1995, s. 48, Act No. 8 of 1997, s. 10, Act No. 6 of 2001, s. 20.]

### **196. Goods liable to forfeiture**

In addition to any other circumstances in which goods are liable to forfeiture under this Act, the following goods shall be liable to forfeiture—

- (a) prohibited goods;
- (b) restricted goods which are dealt with contrary to any condition regulating their importation, exportation or carriage coastwise;
- (c) uncustomed goods;
- (d) goods which are imported, exported or carried coastwise concealed in any manner, or packed in a package (whether with or without other goods) in a manner appearing to be intended to deceive an officer;
- (e) goods which are imported, exported or carried coastwise contained in a package of which the entry, application for shipment or application to unload does not correspond with the goods;
- (f) goods subject to customs control which are moved, altered or in any way interfered with, except with the authority of an officer;
- (g) goods in respect of which, in any matter relating to the customs, an entry, declaration, certificate, application or other document, answer, statement or representation, which is knowingly false or knowingly incorrect in any particular has been delivered, made or produced;
- (h) goods in respect of which drawback, rebate, remission or refund of duty has been unlawfully obtained.

### **197. Vessels, etc., liable to forfeiture**

(1) A vessel of less than two hundred and fifty tons register, and a vehicle, animal or other thing made use of in the importation, landing, removal, conveyance, carriage coastwise or exportation of goods or other things liable to forfeiture under this Act shall itself be liable to forfeiture.

(2) An aircraft, or a vessel of two hundred and fifty tons register or more made use of in the importation, landing, removal, conveyance, carriage coastwise or exportation of goods or other things liable to forfeiture under this Act shall not itself be liable to forfeiture but the master of the aircraft or vessel shall be guilty of an offence and liable to a fine of such amount as the court deems just; and the aircraft or vessel may be seized and detained until the fine is paid or security therefore given.

(3) Where an aircraft, vessel, vehicle, animal or other thing is liable to forfeiture under this Act, then the tackle, apparel, furniture and all other gear used in connection therewith shall also be liable to forfeiture therewith.

#### **198. Provisions relating to goods liable to forfeiture**

(1) Where goods are liable to forfeiture under this Act, then the package in which the goods are, and all the contents of the package, shall also be liable to forfeiture therewith.

(2) Where goods which are prohibited goods or restricted goods have been shipped for importation without knowledge by the shipper of the prohibition or restriction and before, in the opinion of the Commissioner, the expiration of a reasonable time for that information to be available at the port of shipment, then, notwithstanding this Act, those goods shall not on importation be liable to forfeiture but shall be re-exported, or otherwise disposed of, as the Commissioner may determine; and pending re-exportation or disposal the goods shall be subject to customs control.

#### **199. Power to seize goods liable to forfeiture**

(1) An officer or police officer may seize an aircraft, vessel, vehicle, goods, animal or other thing liable to forfeiture under this Act or which he has reasonable grounds to believe is liable to forfeiture; and any such aircraft, vessel, vehicle, goods, animal or other thing may be seized whether or not a prosecution for an offence under this Act which rendered it liable to forfeiture has been, or will be, taken.

(2) An aircraft, vessel, vehicle, goods, animal or other thing seized and detained under this Act shall be taken to a customs warehouse or to such other place of security as the proper officer may consider appropriate.

(3) The Commissioner may, at any time prior to the commencement of proceedings under this Act relating to an aircraft, vessel, vehicle, goods, animal or other thing which has been seized under this Act, release it and return it to the person from whom it was seized, if he is satisfied that it was not liable to seizure.

(4) No officer shall be liable to legal proceedings for any action taken in good faith in accordance with this section.

#### **200. Procedure on seizure**

(1) Where a thing has been seized under this Act, then, unless the thing was seized in the presence of the owner thereof, or, in the case of an aircraft or vessel, of the master thereof, the officer effecting the seizure shall, within one

month of the seizure, give notice in writing of the seizure and of the reasons therefore to the owner thereof or, in the case of an aircraft or vessel, to the master thereof:

Provided that—

- (i) no notice of seizure shall be given where a person has, within the period of one month, been prosecuted for the offence by reason of which the thing has been seized, or the offence has been compounded under Part XVII, and if, after the notice has been given but before condemnation of the thing in accordance with this Act—
  - (a) a prosecution is brought, then the thing shall be dealt with in accordance with section 201 as if no notice had been given;
  - (b) the offence is so compounded, then the thing shall be dealt with in accordance with Part XVI I as if no notice had been given;
- (ii) where the thing has been seized in the presence of a person coming within the definition of owner for the purposes of this Act, then it shall not be necessary for the officer effecting the seizure to give notice thereof to any other person coming within that definition;
- (iii) a notice given to a person coming within the definition of owner shall be deemed to be notice to all other persons coming within that definition;
- (iv) where no person coming within the definition of owner is known, then it shall not be necessary for the officer effecting the seizure to give notice thereof to any person.

(2) Where goods which are of a perishable nature or are animals are seized, the Commissioner may direct that the goods shall be sold forthwith, either by public auction or by Private treaty, and that the proceeds of sale shall be retained and dealt with as if they were the goods.

(3) Where anything liable to forfeiture under this Act has been seized, then—

- (a) if a person is being prosecuted for the offence by reason of which the thing was seized, the thing shall be detained until the determination of such prosecution and dealt with in accordance with section 201;
- (b) in any other case, the thing shall be detained until one month after the date of the seizure, or the date of a notice given under subsection (1), as the case may be; and if no claim is made therefore as provided in subsection (4) within the period of one month, the thing shall thereupon be deemed to be condemned.

(4) Where anything liable to forfeiture under this Act has been seized, then, subject to proviso (i) to subsection (1) and to subsection (3)(a), the owner thereof may, within one month of the date of the seizure or the date of a notice given under subsection (1), as the case may be, by notice in writing to the Commissioner claim the thing.

(5) Where a notice of claim has been given in accordance with subsection (4), then the thing seized shall be detained by the Commissioner to be dealt with in accordance with this Act:

Provided that the Commissioner may permit the thing to be delivered to the person making the claim (hereinafter in this Part referred to as the claimant) subject to the claimant giving security for the payment of the value thereof, as determined by the Commissioner, in the event of its condemnation.

#### **201. Effect of conviction, etc., on things liable to forfeiture**

(1) Where a person is prosecuted for an offence under this Act and any thing is liable to forfeiture by reason of the commission of that offence, the conviction of that person of that offence shall, without further order, have effect as the condemnation of that thing.

(2) Where a person is prosecuted for an offence under this Act and anything is liable to forfeiture by reason of the commission of that offence, then, on the acquittal of that person, the court may order that thing either—

- (a) to be released to the person from whom it was seized or to the owner thereof; or
- (b) to be condemned.

#### **202. Procedure after notice of claim**

(1) Subject to subsection (2), where the owner of any thing seized claims it by notice to the Commissioner pursuant to section 200(4), the owner may, within two months of the date of the notice, institute proceedings for the recovery of the thing seized:

Provided that where no proceedings are instituted under this subsection within the period specified, the thing seized shall be condemned.

(2) Where—

- (a) the owner of any thing seized is charged with an offence by reason of which the thing is seized; and
- (b) the charges preferred are subsequently withdrawn for any reason,

the period specified in subsection (1) shall begin to run on the date such charges are withdrawn.

(3) Where proceedings are instituted under subsection (1), any thing seized shall be condemned if—

- (a) the court is satisfied that the thing—
  - (i) is liable to forfeiture under this Act; or
  - (ii) comprises prohibited or restricted goods which have been imported or carried coastwise or attempted to be exported in contravention of any law; or
- (b) the court is not satisfied that the claimant is the owner of, or is entitled to possession of, the thing.

(4) If anything seized is not condemned under subsection (3), the court shall release it to the owner subject to the payment of any applicable duty.

[Act No. 10 of 1990, s. 6, Act No. 4 of 2004, s. 19.]

**203. Provisions relating to condemnation**

(1) Where any thing has been seized under this Act provisions as being liable to forfeiture, then the condemnation of the thing shall in no way be affected by the fact that an owner of the thing was in no way concerned with the act which rendered it liable to forfeiture.

(2) Where any thing is condemned under this Act, then—

- (a) subject to section 214, the thing shall be forfeited and may be sold, destroyed or otherwise disposed of as the Commissioner may think fit;
- (b) condemnation of the thing shall have effect as from the date when the liability to forfeiture arose;
- (c) condemnation shall, subject to any appeal in proceedings which resulted in condemnation, be final and, save as provided in section 204 no application or proceedings for restoration or in detinue by any person shall lie.

(3) Where goods have been condemned and are in the possession of some authority other than the customs they shall be returned to the customs for disposal under subsection (2).

[Act No. 6 of 1981, s. 2, Act No. 10 of 1988, s. 14.]

**204. Restoration of seizure**

(1) Where anything has been seized under this Act, the Minister may, on application by the person from whom the thing was seized, whether or not such thing has been condemned, direct that it be released to the applicant upon such terms and conditions as the Minister may think fit.

(2) An application under subsection (1) shall be in writing and shall be forwarded to the Minister through the Commissioner.

[Act No. 8 of 1996, s. 7.]

**PART XVI – LEGAL PROCEEDINGS****205. Proceedings triable in subordinate court of first class**

(1) Without prejudice to the powers of any other court of competent jurisdiction, a prosecution for an offence under this Act may be heard and determined before a subordinate court of the first class; and where any such court hears and determines the prosecution it shall have jurisdiction to impose any fine or any sentence of imprisonment which may be imposed under this Act on a person convicted of the offence.

(2) Without prejudice to the powers of any other court of competent jurisdiction, proceedings under Part XV relating to a claim to any thing which has been seized under this Act, and a claim to any duties, rents, charges, expenses or other sums payable under this Act, may be heard and determined, without limit of amount, in civil proceedings before a subordinate court of the first class.

(3) Save where otherwise expressly provided, a person brought before a court for an offence under this Act shall be dealt with in accordance with the Criminal Procedure Code (Cap. 75).



**206. Actions by or against the Commissioner**

(1) Where under this Act proceedings may be brought by or against the Commissioner, then the Commissioner may sue or be sued in the name of the Commissioner of Customs and Excise and may for all purposes be described by that name; and, notwithstanding that an action may lie in tort, the Commissioner shall be responsible for the acts and defaults of an officer as if the officer were his servant or agent:

Provided that nothing herein contained shall confer a right of action against the Commissioner in his representative capacity, whether in contract or in tort, unless such right of action is specifically given in any other provision in this Act.

(2) Where under this Act proceedings are brought by or against the Commissioner in his representative capacity, costs may be awarded to or against the Commissioner.

(3) Where under this Act proceedings are brought by or against the Commissioner in his representative capacity and—

- (a) any sums or costs are recovered by the Commissioner, then those sums or costs shall be credited to the customs and excise revenue:
- (b) any damages or costs are ordered to be paid by the Commissioner, then those damages or costs shall be paid out of the monies appropriated for the administration of the customs and the Commissioner shall not be personally liable therefore.

**207. Limitation of proceedings**

Proceedings for an offence under this Act may be commenced, and anything liable to forfeiture under this Act may be seized, within five years of the date of the offence.

**208. Provisions relating to proof, etc., in proceedings**

In proceedings under this Act—

- (a) it shall not, unless it is expressly so provided, be necessary to prove guilty knowledge;
- (b) the onus of proving the place of origin of goods, or the payment of the proper duties, or the lawful importation, landing, removal, conveyance, exportation or carriage coastwise of goods, or the place of manufacture of excisable goods, or that spirits in respect of which duty has been remitted for a particular purpose have been used for that purpose, or the payment of the proper duties, or the lawful manufacture of excisable goods, or that any materials or plant have been unlawfully seized, shall be on the person prosecuted or claiming anything seized under this Act;
- (c) the averment by the Commissioner—
  - (i) that a person is or was an officer or is or was employed in the prevention of smuggling, or that an act was performed by an officer in the execution of his duty;

- (ii) that any goods were staved, broken, destroyed, rescued or thrown overboard, or were so staved, broken, destroyed, rescued or thrown overboard for the purpose of preventing the seizure thereof or the securing thereof after seizure;
  - (iii) that any act was done within the limits of a port or at, in or over any part of Kenya;
  - (iv) that the Commissioner, or an officer, is or is not satisfied as to any matter as to which he is required to be satisfied under this Act;
  - (v) that the Commissioner has directed or requested proceedings under this Act to be instituted,
- shall be *prima facie* evidence of that fact;
- (d) a certificate purporting to be signed by or on behalf of the Government Analyst or the Government Chemist shall be receivable in evidence and shall be *prima facie* evidence of the matters recorded therein;
  - (e) the production of a document purporting to be signed or issued by the Commissioner or any person in the service of the Government shall be *prima facie* evidence that the document was so signed or issued;
  - (f) a copy, certified under the hand of the Commissioner, of an entry in a book or document required to be kept for the purposes of this Act shall be receivable in evidence and shall be *prima facie* evidence of the entry and of the matters recorded therein;
  - (g) any information, communication, certificate, official report or other document purporting to originate from or to be certified under the hand and seal or stamp of office of a principal officer of customs and excise or of any other competent authority in a foreign country and produced by the Commissioner shall be receivable in evidence and shall be *prima facie* evidence of the matters communicated or recorded therein;
  - (h) a certificate or a copy of a document or publication purporting to be signed or issued by or under the authority of the Customs Co-operation Council (established by an international convention at Brussels on 15th December, 1950) and produced by the Commissioner shall be receivable in evidence and shall be *prima facie* evidence of the matters contained therein;
  - (i) any information, communication or certificate or a copy of a document purporting to be signed or issued by or under the authority of any institution, organization or firm recognized and authorized by the Government under any agreement and produced by the Commissioner shall be receivable in evidence and shall be *prima facie* evidence of the matters communicated or contained therein;
  - (j) an officer shall be a competent witness notwithstanding that he is entitled to a reward;

- (k) the fact that security has been given by bond or otherwise for the payment of duty or for the compliance with any condition in respect of the non-payment of which or non-compliance with which the proceedings are brought shall not be a defence.

[Act No. 10 of 1987, s. 6, Act No. 8 of 1989, s. 5.]

### **209. Provisions relating to penalties for offences**

(1) Where any court imposes on a person a fine for an offence under this Act in relation to which an alternative of imprisonment is not specified, then the court may order that person, in default of payment of the fine, to be imprisoned for a term not exceeding—

- (a) twelve months, where the fine imposed does not exceed ten thousand shillings;
- (b) three years, where the fine imposed exceeds ten thousand shillings.

(2) Where a person is convicted of an offence under this Act involving intent to defraud, then the maximum fine which may be imposed on that person shall be double that otherwise provided under this Act.

(3) Where a person is convicted of an offence under this Act and is liable to a fine of twenty thousand shillings or more and that person has previously been convicted of an offence under this Act or has previously been ordered to pay a sum of money under Part XVII and that order has been enforced by a court, then the court before which the person is so convicted may order that person to be imprisoned for a term not exceeding three years, or to pay the fine to which he is so liable, or to be both so imprisoned and fined.

(4) Where an offence under this Act is committed by a body corporate and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, a director, manager, secretary or similar officer of the body corporate, or a person purporting to act in any such capacity, then he as well as the body corporate shall be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

(5) A person convicted of an offence under subsection (4) may be ordered by the court to make payment to the Commissioner of the whole or such part of the tax assessed by the Commissioner as remains unpaid, either in addition to, or in substitution for any other penalty.

[Act No. 10 of 1988, s. 16, Act No. 57 of 2012, s. 7.]

### **210. Place of trial**

A person charged with an offence under this Acts may be proceeded against, tried and punished in any place in which he may be in custody for that offence as if the offence had been committed in that place; and the offence shall for all purposes incidental to, or consequential upon, the prosecution, trial or punishment thereof be deemed to have been committed in that place:

Provided that nothing herein contained shall preclude the prosecution, trial and punishment of that person in a place in which, but for the provisions of this section, that person might have been prosecuted, tried and punished.

**211. Protection of witnesses**

(1) No witness on behalf of the Government or of the Commissioner in proceedings under this Act shall be compelled to disclose the fact that he received information relating to a customs matter, or the nature of that information, or the name of the person who gave that information.

(2) No officer appearing as a witness in any proceedings shall be compelled to produce any confidential reports made or received by him in his official capacity or any confidential information received by him in that capacity.

**212. Reasonable grounds a defence in any action against officer**

(1) Where any proceedings, whether by way of prosecution or otherwise, are taken under this Act, and—

- (a) the proceedings result in a determination in favour of a person prosecuted, or in favour of an owner claiming anything which has been seized; and
- (b) the proceedings arise out of an act done, whether by way of seizure or otherwise by an officer in the execution or intended execution of his duty under this Act; and
- (c) the court before which the proceedings are determined finds that there were reasonable grounds for the act,

then the court shall, on request made by or on behalf of the officer, so certify on the record; and a certified copy of that finding shall, on the request of the officer, be delivered to him and shall be receivable in evidence in any proceedings in proof of that finding.

(2) No officer shall be liable to any action or other proceedings on account of an act in respect of which a court has, under subsection (1), found that there were reasonable grounds for the act.

(3) Where proceedings are brought against an officer on account of an act done, whether by way of seizure or otherwise in the execution or intended execution of his duty under this Act and judgment is given against the officer, then, notwithstanding that in proceedings referred to in subsection (1), a court has not found that there were reasonable grounds for the act, if the court before which the proceedings are heard is satisfied that there were reasonable grounds for the act, the plaintiff shall be entitled to recover anything seized, or the value thereof, but shall not otherwise be entitled to damages and no costs shall be awarded to either party.

**213. Power of officer to prosecute**

Any officer may appear and prosecute in a prosecution before a subordinate court for an offence under this Act.

PART XVII – SETTLEMENT OF CASES BY THE COMMISSIONER

**214. Power of Commissioner to compound offence by agreement**

(1) The Commissioner may, where he is satisfied that a person has committed an offence under this Act in respect of which a penalty of a fine is provided, or in respect of which anything is liable to forfeiture, compound the offence and may order that person to pay such sum of money, not exceeding the amount of the fine to which he would have been liable if he had been prosecuted and convicted for the offence, as he may think fit; and he may order anything liable to forfeiture in connection therewith to be condemned:

Provided that the Commissioner shall not exercise his powers under this section unless the person in writing admits that he has committed the offence and requests the Commissioner to deal with the offence under this section.

- (2) Where the Commissioner makes an order under this section—
- (a) the order shall be put into writing and shall have attached to it the request of the person to the Commissioner to deal with the matter; and
  - (b) the order shall specify the offence which the person committed and the penalty imposed by the Commissioner; and
  - (c) a copy of the order shall be given to the person if he so requests; and
  - (d) the person shall not be liable to further prosecution in respect of the offence save with the express consent in writing thereto of the Attorney-General; and, unless that consent has been given, if a prosecution is brought it shall be a good defence for that person to prove that the offence with which he is charged has been compounded under this section; and
  - (e) subject to paragraph (d), the order shall be final and shall not be subject to appeal and may be enforced in the same manner as a decree or order of the High Court.

[Act No. 10 of 1980, s. 2.]

#### PART XVIII – MISCELLANEOUS

##### **215. Attendance of master before Commissioner**

Where under the provisions of this Act the master or agent of an aircraft or vessel is required to answer questions put to him by the Commissioner or an officer, and the aircraft or vessel has not left its final position, anchorage or berth preparatory to leaving Kenya, then the Commissioner, or officer, may require the master to attend before him at the office of the Commissioner, or of the officer, as the case may be, for the purpose of answering the questions:

Provided that the master may, with the consent of the Commissioner or officer, depute a senior officer of the aircraft or vessel to attend at the office for that purpose; and in that case any reply made to a question put to the senior officer by the Commissioner or officer shall, for the purposes of this Act, be deemed to be a reply made by the master.

##### **216. Provisions related to prescribed forms**

(1) Where the form of an entry, bond, return, account or other document required or authorised for the purposes of this Act has been prescribed, then all entries, bonds, returns, accounts or other documents shall be in the prescribed form and shall contain all the prescribed particulars.

(2) Where a prescribed form contains, by way of note or otherwise, a clear direction or indication of a requirement as to—

- (a) the colour or size of the form;
- (b) the number of copies of the form to be tendered (and the word “in duplicate” or similar words shall be sufficient indication of the number required);
- (c) the nature or form of the information to be furnished;

- (d) any action to be taken by the person concerned, or his agent, in the transaction in which the form is used;
- (e) the receipts to be signed by any person in proof of the fact that the goods described in the form have been received for carriage or otherwise,

then the requirements so indicated shall be deemed to have been prescribed.

(3) The proper officer may require copies of a prescribed form in addition to the numbers indicated on that form.

#### **217. Provisions related to all documents**

(1) Where a document required or authorized for the purposes of this Act contains any words not in the English language, then the person producing or using the document may be required to produce therewith a correct English translation of those words.

(2) Where a person is required to submit a form for the purposes of this Act, then the proper officer may require that person to submit as many copies thereof as he may think necessary.

(3) Where the proper officer requires an invoice to be produced for goods which have been imported, exported, carried coastwise or entered in transit or for transshipment, he may require the invoice to be submitted in original and duplicate and he may retain both.

(3A) Where a person is required under this Act to keep a document or record, the person shall retain the document or record for at least seven years after the document or record was created.

(3 B) Where, under the provisions of this Act, any account, books of account, or other records are required to be kept, such accounts, books or records may be kept in written form or in micro-film, magnetic tape or in any other form of mechanical or electronic data retrieval mechanism.

(4) A person who fails to comply with a requirement under this section shall be guilty of an offence.

[Act No. 4 of 2004, s. 20.]

#### **218. Production of documents**

(1) The proper officer may, within five years of the date of importation or exportation, carriage coastwise, manufacture or delivery of any goods, require the owner thereof—

- (a) to produce all books and documents relating in any way to those goods; and
- (b) to answer any questions in relation thereto; and
- (c) to make such declaration with respect to the weight, number, measure, strength, value, cost, selling price, origin, destination or place of transshipment of those goods,

as the proper officer may think fit.

(2) The proper officer may require any person who imports, exports or manufactures any goods similar to the goods to which subsection (1) applies but who is not the owner thereof—

- (a) to produce all books and documents relating in any way to his goods; and
- (b) to furnish any information or particulars in relation thereto; and
- (c) to make such declaration with respect to the weight, number, measure, strength, value, cost, selling price, origin, destination or place of transshipment of his goods previously imported, or intended to be imported by him as the proper officer may think fit.

(3) The proper officer may require a person concerned in the exportation of goods to produce, within such time as the proper officer may consider reasonable, a certificate from the customs authorities at the port of discharge of the due discharge thereof of those goods according to the export entry.

(4) Where a person fails to comply with a requirement made by the proper officer under this section, then the proper officer may refuse entry or delivery, or prevent exportation of the goods, or may allow entry, delivery or exportation upon the deposit of such sum, pending the production of the books and documents, as he may think fit; and a deposit so made shall be forfeited and paid into the customs and excise revenue if the documents are not produced within three months, or such further time as the proper officer may permit of the date of the deposit.

(5) Where a requirement made by the proper officer under this section relates to goods which have already been delivered or exported and the owner fails to comply with that requirement, then the proper officer may refuse to allow the owner to deliver or export any other goods.

(6) The proper officer may retain any document produced by any owner under the provisions of this section but the owner shall be entitled to a copy thereof certified under the hand of the Commissioner; and the certified copy shall be receivable in evidence in all courts and shall have equal validity with the original.

(7) A person who fails to comply with any requirement made under this section shall be guilty of an offence.

[Act No. 8 of 1991, s. 30, Act No. 6 of 1994, s. 10.]

#### **218A. Determination of duty for failure to keep records, etc.**

Where, in the opinion of the Commissioner, a person has failed to pay duty which is payable by him by reason of—

- (a) his failure to keep proper books of account, records or documents, as required under this Act, or the incorrectness or inadequacy of those books of account, records or documents; or
- (b) his failure to make any return required under this Act, or delay in making such return, or the inadequacy or incorrectness of any such return,

the Commissioner may, on such evidence as may be available to him, and according to the best of his own judgment, determine the amount of the duty, if any, which is payable.

[Act No. 4 of 2004, s. 21.]



**219. Power to require information from importers concerning dumping**

(1) The Commissioner may require the importer of goods regarded as having been dumped to state such facts concerning the goods and their history as the Commissioner may think necessary to determine whether the goods are goods originating in a country specified in an order or are goods exported from any country, and to furnish him in such form as he may require with proof of any statements so made; and if proof is not furnished to his satisfaction or the required facts are not stated, the goods shall be deemed for the purposes of this Act to have originated in or, as the case may be, to have been exported from, such country as he may determine.

(2) Where the question whether any and if so what dumping duty is chargeable on the goods depends on other matters besides the country in which the goods originated or from which they were exported, the Commissioner may also require the importer to state such facts as the Commissioner may think necessary to determine that question, and with regard to those other matters to furnish him in such form as he may require with proof of any statements so made; and if proof is not furnished to his satisfaction or the required facts are not stated, those facts shall be deemed for the purposes of duty imposed by an order to be such as he may determine.

**220. Provisions relating to declaration and signatures**

(1) Where under this Act a declaration is required or authorized to be made, then the declaration may be made before a magistrate, notary public or commissioner for oaths, or before an officer authorized by the Commissioner for that purpose.

(2) Where under this Act a document is required or authorized to be signed in the presence of the Commissioner or of a particular officer, then, if the document is signed in the presence of a witness who is approved by, and whose signature is known to, the Commissioner or the particular officer, the document shall be deemed for the purpose of this Act to have been signed in the presence of the Commissioner or the particular officer.

**221. Receipts for payment on entry**

Where a person requires a receipt for money paid and brought to account in respect of an entry, then that person shall furnish the proper officer with an additional copy, marked as such, of the entry and the additional copy duly signed by the proper officer and acknowledging receipt of the money shall be given to that person and shall constitute the receipt for the payment.

**222. Service of notices, etc.**

(1) Where under this Act a notice or other document is required or authorized to be served on, or given or delivered to, the Commissioner or any other officer, then the notice or other document may be so served, given or delivered—

- (a) by delivering it personally to the Commissioner or other officer; or
- (b) by leaving it at the office of the Commissioner or other officer; or
- (c) by sending it by post to the Commissioner or other officer.

(2) Where under this Act a notice or other document is required or authorized to be served on, or given or delivered to a person by the Commissioner or any other officer, then such notice or other document may be so served, given or delivered—

- (a) by delivering it personally to that person; or
- (b) by leaving it at the usual or last known place of address of that person; or
- (c) by sending it by post addressed to that person at his usual or last known place of address.

### **223. Provisions relating to loading, etc., of goods**

Where under this Act goods are required or authorized to be—

- (a) loaded, unloaded or removed to any place for security, examination, weighing, sorting or any other purpose prior to delivery or, in the case of goods for export, to exportation, then all such operations shall be performed by or at the expense of the owner of the goods;
- (b) unpacked, sorted, piled or otherwise prepared for examination, then all such operations shall be performed by and at the expense of the owner of the goods and in such manner as the proper officer may require so as to enable him to examine and take account of the goods.

### **224. Proper officer may take or allow samples to be taken**

(1) The proper officer may at any time take samples of goods subject to customs control for such purposes as the Commissioner may think necessary; and any such samples shall be disposed of and accounted for in such manner as the Commissioner may direct.

(2) The proper officer may, subject to such conditions as he may impose, permit the owner of any goods subject to customs control to take samples of those goods without payment of the duty thereon at the times the samples are taken.

### **225. Recovery of excise duty by distress**

(1) Where duty remains unpaid by a person after the time when, in accordance with the provisions of this Act, it is required to be paid, then the Commissioner may authorize distress to be levied—

- (a) upon the goods, chattels and effects of the person who should have paid the duty wherever those goods, chattels and effects may be found; and
- (b) upon the plant of any factory and upon any vats, vehicles, animals or other articles used in the manufacture, sale or distribution of excisable or other goods by that person and found on any premises in the use or possession of that person or of any person on his behalf or in trust for him.

(2) The warrant of distress shall be in the form set out in the Sixth Schedule and the warrant shall be authority to distrain for the amount of the duty specified herein; and for the purpose of levying distress the person authorized under the

warrant may, if necessary, break open any building or place in the daytime and may call to his assistance a police officer and the police officer shall render assistance accordingly.

(3) Where any thing has been distrained upon under a warrant, then it shall be kept at the cost of the owner thereof for a period of fourteen days or until the amount due in respect of duty and of the costs and charges of, and incidental to the distress are paid, whichever is the sooner; and if at the end of the period of fourteen days the duty, costs and charges are not paid in full then the thing may be sold.

(4) Where any thing is sold in accordance with this section, then the proceeds of sale shall be applied in discharge of—

- (a) the duties; and
- (b) the costs and charges of, and incidental to, the levying of distress and the sale,

and the balance, if any, shall be paid to the owner of the thing if he makes application therefore within twelve months of the date of the sale.

[Act No. 8 of 1983, s. 5.]

### **225A. Penalty for late payment**

(1) Subject to sections 20(2) and 158 where an amount of duty or other sum of money which is due under this Act remains unpaid after the date upon which it is payable, a penalty of two per cent per month or part thereof, of the unpaid amount shall forthwith be due and payable:

Provided that the penalty chargeable under this subsection shall not exceed one hundred per cent of the duty originally due.

(2) Subject to subsection (3), a penalty imposed under this section shall be recoverable as though it were duty.

(3) A penalty imposed under this section in respect of non-payment of a sum of money payable pursuant to an order made under section 214, shall be recoverable as though it were part of that order.

(4) Notwithstanding any other provision of this section, a person from whom a penalty under subsection (1) is due may apply in writing to the Commissioner for remission of the penalty.

(5) Upon receipt of an application under subsection (4), the Commissioner shall, where the applicant has paid the principal duty in full, suspend the charging of the penalty pending the determination of the application.

(6) The Commissioner may, after consideration of an application under subsection (4), remit the whole or part of the penalty due if satisfied that such remission is justified, and shall make quarterly reports of all remissions granted under this subsection to the Minister:

Provided that where the amount of the penalty exceeds one million five hundred thousand shillings, the remission shall be subject to the approval of the Minister.

(7) Where remission under subsection (6) is not granted, or is granted in respect of only part of the penalty, the balance of the penalty shall become due and payable within ninety days of the determination of the application.

(8) If the balance of a penalty payable under subsection (7) remains unpaid after the expiry of the specified period, a surcharge of two per cent per month or part thereof, of the unpaid amount shall forthwith be due and payable.

[Act No. 14 of 1982, s. 8, Act No. 8 of 1991, s. 32, Act No. 13 of 1995, s. 49, Act No. 6 of 2001, s. 21, Act No. 8 of 2008, s. 10.]

### **225B. Security on property of unpaid duty, etc.**

(1) Where any person, being the owner of land or buildings situated in Kenya, fails to pay any duty or other sum of money due and payable under this Act, the Commissioner may by notice in writing inform that person of his intention to apply to the Registrar of Lands for the land or buildings to be the subject of security for the duty or other sum of an amount specified in the notice.

(2) If a person on whom a notice has been served under this section fails to pay the whole of the amount specified in the notice within thirty days of the date of service thereof, the Commissioner may by notice in writing direct the Registrar of Lands that the land or buildings, to the extent of the interest of that person therein, be the subject of security for duty or other sum of a specified amount, and the Registrar shall, without fee, register the direction as if it were a mortgage over or charge on the land or buildings and thereupon the registration shall, subject to any prior mortgage or charge operate while it subsists in all respects as a legal mortgage or charge to secure the amount payable.

(3) The Commissioner shall, upon the payment of the whole of the amount secured under subsection (2), by notice in writing to the Registrar of Lands cancel the direction made under that subsection and the Registrar shall, without fee, record the cancellation.

[Act No. 14 of 1982, s. 8.]

### **226. Rewards**

The Commissioner may award to any person—

- (a) who has arrested or has assisted in the arrest of any other person under this Act such reward, not exceeding twenty thousand shillings, as he may think fit on the conviction of that other person;
- (b) who has seized goods or by whose aid goods are seized under this Act such reward, not exceeding the value of the goods seized or twenty thousand shillings, whichever is the less, as he may think fit;
- (c) by whose aid a conviction is obtained in any prosecution under this Act such reward not exceeding twenty thousand shillings as he may think fit;
- (d) by whose aid an offence is compounded in accordance with Part XVII such reward not exceeding twenty thousand shillings as he may think fit.

[Act No. 13 of 1979, s. 2, Act No. 8 of 1997, s. 11.]

### **227. Auctioneers legislation not to apply to sales**

Where goods are sold under this Act, then the provisions of any other legislation relating to auctioneers shall not apply to the sale.

**227A. Officers, etc., not to take part in auction**

(1) No officer or any other employee of the Kenya Revenue Authority may, by himself or through an agent, purchase any goods offered for sale in an auction held under this Act.

(2) Any person who contravenes subsection (1) shall be guilty of an offence.

[Act No. 4 of 2004, s. 22.]

**228. Licensing of aircraft, vessels and vehicles conveying goods subject to customs control**

(1) The Commissioner may require an aircraft, vessel or vehicle intended to be used for the conveyance of goods subject to customs control to be licensed by him and in that case application for a licence shall be made in such manner, and upon payment of such fees, as may be prescribed.

(2) A person who uses an unlicensed aircraft, vessel or vehicle for the conveyance of goods subject to the provisions of subsection (1) without the written permission of the Commissioner, shall be guilty of an offence and liable to a fine not exceeding one hundred thousand shillings.

[Act No. 6 of 1994, s. 11.]

**229. Application of Act to importation, etc., overland**

The provisions of this Act in relation to the importation or exportation of goods, or to the arrival or departure of persons, by aircraft or vessels arriving from or proceeding to a foreign port or place shall apply, subject to any necessary adaptations or modifications, in the same manner to the importation or exportation of goods or to the arrival or departure of persons, overland or by inland water-ways.

**230. Provisions relating to commissioned vessels and aircraft**

Where an aircraft or vessel under commission from a foreign state arrives in Kenya having on board goods other than stores for use in that aircraft or vessel—

- (a) the aircraft or vessel may be boarded and searched by the proper officer in the same manner as any other aircraft or vessel and the proper officer may cause any such goods to be taken ashore and placed in a customs warehouse;
- (b) the master of the aircraft or vessel shall—
  - (i) deliver an account in writing of the goods and of the quantity, marks and names of the shippers and consignees thereof;
  - (ii) answer all questions put to him by the proper officer in relation to the goods.

**231. Excise licence to furnish annual audit certificate**

The Commissioner may require an excise licensee to submit annually an audit certificate, signed by a qualified accountant not in the employment of the licensee, in relation to the books and records required to be kept by the licensee under the provisions of this Act.

**232. Application of air legislation**

Where any legislation relating to air navigation in Kenya contains a provision contrary to the provisions of this Act, then the provision contained in that legislation shall have effect to the exclusion of the corresponding provision contained in this Act.

**233. Power of Commissioner in special cases**

Notwithstanding anything contained in this Act, the Commissioner may, in order to meet the exigencies of any special case—

- (a) permit goods to be loaded on to, or unloaded and removed from an aircraft, vessel or vehicle on such days, at such times, at such places, and under such conditions, as he may either generally or in any particular case direct;
- (b) permit the entry of goods, and the report or clearance of an aircraft, vessel or vehicle, in such form and manner, and by such person, as he may either generally or in particular cases direct;
- (c) dispense, wholly or in part, with any requirement imposed on an excise licensee under this Act.

**234. Regulations**

(1) The Minister may make regulations generally for giving effect to the provisions of this Act and for the conduct of any business relating to the customs and, without prejudice to the generality of the foregoing, with respect to—

- (a) the application of this Act to postal articles and the powers of officers in the service of the Post Office in relation to goods imported or exported by post;
- (b) the conditions upon which goods may pass in transit;
- (c) the fee to be paid for any licence issued under this Act;
- (d) the rents and other charges to be paid in respect of goods warehoused or deposited in a customs warehouse, Government warehouse, transit shed or customs area;
- (e) the total or partial exemption from import duty for a limited period of a vehicle, or article of an everyday kind in actual use, brought into Kenya by a person making only a temporary stay therein;
- (f) the transmission by post without prepayment of postage of any return or declaration required or authorized under the provisions of this Act;
- (g) the information to be supplied by the importer or any other person concerned with the importation of goods for the purpose of the proper valuation thereof, and the production of books of accounts or other documents relating to the purchase, importation, or sale of the goods;
- (h) the regulation and control of the conduct of business and operations of refineries;
- (i) the weights, quantities and sizes in which excisable goods may be made up or packed for sale;

- (j) the returns to be made by a licensee for the purposes of this Act;
- (k) for securing and collecting duty;
- (l) regulating the manufacture of spirits;
- (m) prescribing the maximum and minimum strengths of any wort, wash or spirits;
- (n) regulating the receipt, storage, warehousing, removal and delivery of spirits prior to the payment of duty thereon, or in respect of which duty has been remitted;
- (o) regulating operations in a distiller's or rectifier's warehouse;
- (p) regulating the denaturing of spirits;
- (q) the dumping of goods and subsidization of goods exported in Kenya;
- (r) the implementation of Kenya's obligation under any international treaty or agreement relating to the provisions of this Act.

(2) Regulations made under subsection (1) may provide that any person contravening any of the provisions thereof shall be guilty of an offence and liable to a fine not exceeding one million five hundred thousand shillings or three times the value of the goods involved, whichever is the higher, or to imprisonment for a term not exceeding three years, or to both.

[Act No. 8 of 1991, s. 27, Act No. 8 of 1997, s. 12, Act No. 9 of 2000, s. 15,  
Act No. 6 of 2001, s. 22.]

### **235. Saving**

(1) Where security was given for the doing of any act or for the protection of revenue or an obligation to pay duty, whether by bond or otherwise, in Kenya under the East African Customs and Transfer Tax Management Act (E.A. Cap. 28) or the East African Excise Management Act (E.A. Cap. 27), it shall have effect as if it had been given, undertaken or incurred under this Act, and may be enforced with respect to a default occurring at any time after the date it was given, notwithstanding that that date was prior to the commencement of this Act.

(2) Where duty was due to be paid or refunded in Kenya under the East African Customs and Transfer Tax Management Act, the East African Excise Management Act (E.A. Cap. 27) or any of the Acts repealed by this Act whether before or after the commencement of this Act, and was not so paid or refunded, it shall be paid or refunded as though it were a sum due under this Act.

(3) Where goods in Kenya were seized or were liable to seizure, or where proceedings were instituted in Kenya by or against the Commissioner-General of Customs and Excise under the East African Customs and Transfer Tax Management Act (E.A. Cap. 28) or the East African Excise Management Act for the release or forfeiture of seized goods or for the payment or refund of duty or any other sum, then the seizure or liability to seizure, or the proceedings, shall be deemed to have taken place, arisen or been commenced, as the case may be, under the corresponding provisions of this Act.

[Act No. 14 of 1982, s. 9.]

**236. Transitional**

Notwithstanding section 28 of the Interpretation and General Provisions Act (Cap. 2), the Minister may, within a period of thirty months from the commencement of this Act, make orders granting remission or refund of duty under section 138(1) or 145(1), as the case may be, with retrospective effect to a date earlier than such commencement.

[Act No. 13 of 1978, Sch., Act No. 6 of 1979, Sch.]



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**Customs and Excise**


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**FIRST SCHEDULE**

[Act No. 13 of 1979, Act No. 10 of 1980, Act No. 12 of 1980, Act No. 6 of 1981, L.N. 154/1981, Act No. 1 of 1982, Act No. 9 of 1982, Act No. 14 of 1982, Act No. 17 of 1982, Act No. 8 of 1983, Act No. 13 of 1984, Act No. 8 of 1985, Act No. 19 of 1985, L.N. 11/1986, Act No. 10 of 1986, Act No. 10 of 1987, Act No. 22 of 1987, Act No. 10 of 1988, Act No. 8 of 1989, Act No. 10 of 1990, L.N. 19/1991, Corr. No. 16/1991, Act No. 8 of 1991, Act No. 3 of 1992, Act No. 9 of 1992, L.N. 286/1993, L.N. 303/1993, Act No. 4 of 1993, s. 18, L.N. 25/1994, L.N. 41/1994, L.N. 122/1994, Act No. 6 of 1994, s. 12, L.N. 378/1994, L.N. 490/1994, Act No. 8 of 1995, s. 2, Act No. 13 of 1995, s. 50, L.N. 388/1995, Act No. 8 of 1996, s. 8, L.N. 2/1996, L.N. 20/1996, L.N. 6/1997, L.N. 15/1997, Act No. 8 of 1997, s. 13, L.N. 15/1997, L.N. 43/1997, L.N. 114/1997, L.N. 118/1997, L.N. 119/1997, L.N. 123/1997, L.N. 172/1997, L.N. 173/1997, L.N. 174/1997, L.N. 549/1997, Act No. 5 of 1998, s. 12, L.N. 28/1998, L.N. 39/1998, L.N. 45/1998, L.N. 122/1998, L.N. 164/1998, L.N. 27/1999, L.N. 108/1999, L.N. 135/1999, L.N. 166/1999, Act No. 4 of 1999, L.N. 80/2000, L.N. 116/2000, Act No. 9 of 2000, L.N. 65/2001, L.N. 135/2001, Act No. 6 of 2001, s. 23, L.N. 14/2002, L.N. 26/2002, L.N. 27/2002, Act No. 7 of 2002, s. 17, Act No. 15 of 2003, s. 14, L.N. 90/2004, s.2, L.N. 121/2004, s.2, Act No. 4 of 2004, s. 23.]

**IMPORT DUTIES****FIRST SCHEDULE**

[Section 17, Section 117(1).]

**IMPORT DUTIES****ARRANGEMENT OF SECTIONS AND CHAPTERS****SECTION I – LIVE ANIMALS; ANIMAL PRODUCTS****Section Notes**

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

**SECTION II – VEGETABLE PRODUCTS**

6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
7. Edible vegetables and certain roots and tubers.
8. Edible fruit and nuts; peel of citrus fruit or melons.

FIRST SCHEDULE—*continued**Section Notes*

9. Coffee, tea, mate and spices.
10. Cereals.
11. Products of the milling industry, malt; starches; inulin; wheat gluten.
12. Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruits; industrial or medicinal plants; straw and fodder.
13. Lac, gums, resins and other vegetable saps and extracts.
14. Vegetable plaiting materials; vegetable products not elsewhere specified or included.

**SECTION III – ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;  
PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES**

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

**SECTION IV – PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;  
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

16. Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.
17. Sugars and sugar confectionery.
18. Cocoa and cocoa preparations.
19. Preparations of cereals, flour, starch or milk, pastrycooks' products.
20. Preparations of vegetables, fruit, nuts or other parts of plants.
21. Miscellaneous edible preparations.
22. Beverages, spirits and vinegar.
23. Residues and waste from the food industries; prepared animal fodder.
24. Tobacco and manufactured tobacco substitutes.

FIRST SCHEDULE—*continued*

## SECTION V – MINERAL PRODUCTS

*Section Notes*

25. Salt; sulphur; earths and stone; plastering materials, lime and cement.
26. Ceres, slag and ash.
27. Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

## SECTION VI – PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

28. Inorganic chemicals; organic or inorganic compounds or precious metals, of rare-earth metals, of radioactive elements or of isotopes.
29. Organic chemicals.
30. Pharmaceutical products.
31. Fertilisers.
32. Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.
33. Essential oils and resinoids; perfumery, cosmetic or toilet preparation.
34. Soap, organic surface-active agents, washing preparations, lubrications, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.
35. Albuminoidal substances; modified starches; glues; enzymes.
36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
37. Photographic or cinematographic goods.
38. Miscellaneous chemical products.

FIRST SCHEDULE—*continued*

SECTION VII – PLASTICS AND ARTICLES THEREOF;  
RUBBER AND ARTICLES THEREOF;

*Section Notes*

- 39. Plastics and articles thereof.
- 40. Rubber and articles thereof.

SECTION VIII – RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES  
THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND  
SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)

- 41. Raw hides and skins (other than furskins) and leather.
- 42. Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).
- 43. Furskins and artificial fur; manufactures thereof.

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

- 44. Wood and articles of wood; wood charcoal.
- 45. Cork and articles of cork.
- 46. Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.

SECTION X – PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;  
RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND  
PAPERBOARD ARTICLES THEREOF

- 47. Pulp of wood or of other fibrous cellulose material; recovered (waste and scrap) paper or paperboard.
- 48. Paper and paperboard; articles of paper or of paperboard.
- 49. Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.

FIRST SCHEDULE—*continued*

## SECTION XI – TEXTILES AND TEXTILE ARTICLES

*Section Notes*

50. Silk
51. Wool, fine or coarse animal hair; horsehair yarn and woven fabrics.
52. Cotton.
53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
54. Man-made filaments.
55. Man-made staple fibres.
56. Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.
57. Carpets and other textile floor coverings.
58. Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.
59. Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.
60. Knitted or crocheted fabrics.
61. Articles of apparel and clothing accessories knitted or crocheted.
62. Articles of apparel and clothing accessories not knitted or crocheted.
63. Other made up textile articles; sets, worn clothing and worn textile articles; rags.

SECTION XII – FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS,  
WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CRIPS AND PARTS THEREOF;  
PREPARED FEATHERS AND ARTICLES MADE THEREWITH, ARTIFICIAL FLOWERS;  
ARTICLES OF HUMAN HAIR

64. Footwear, gaiters and the like; parts of such articles.
65. Headgear and parts thereof.
66. Umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof.
67. Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.

FIRST SCHEDULE—*continued*

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

*Section Notes*

- 68. Articles of stone, plaster, cement, asbestos, mica or similar materials
- 69. Ceramic products.
- 70. Glass and glassware.

SECTION XIV – NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

- 71. Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof, imitation jewellery, coin.

SECTION XV – BASE METALS AND ARTICLES OF BASE METAL

- 72. Iron and steel.
- 73. Articles of iron or steel.
- 74. Copper and articles thereof.
- 75. Nickel and articles thereof.
- 76. Aluminium and articles thereof.
- 77. *(Reserved for possible future use in the harmonized System)*
- 78. Lead and articles thereof.
- 79. Zinc and articles thereof.
- 80. Tin and articles thereof.
- 81. Other base metals; cermets; articles thereof.
- 82. Tools, implements, cutlery, spoons and forks, of base metal parts thereof of base metal.
- 83. Miscellaneous articles of base metal.

FIRST SCHEDULE—*continued***SECTION XVI – MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT;  
PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND  
SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES.****Section Notes**

- 84. Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.
- 85. Electrical machinery and equipment and parts thereof sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.

**SECTION XVII – VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT**

- 86. Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof mechanical (including electro-mechanical) traffic signalling equipment of all kinds.
- 87. Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.
- 88. Aircraft, spacecraft, and parts thereof.
- 89. Ships, boats and floating structures.

**SECTION XVIII – OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING,  
PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND  
WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF**

- 90. Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.
- 91. Clocks, watches, and parts thereof.
- 92. Musical instruments; parts and accessories of such articles.

**SECTION XIX – ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

- 93. Arms and ammunition; parts and accessories thereof.

FIRST SCHEDULE—*continued*

## SECTION XX – MISCELLANEOUS MANUFACTURED ARTICLES

*Section Notes*

94. Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.
95. Toys, games and sports requisites, parts and accessories thereof.
96. Miscellaneous manufactured articles.

## SECTION XXI – WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

97. Works of art, collectors' pieces and antiques.
98. *(Reserved for special uses by Contracting Parties)*
99. *(Reserved for special uses by Contracting Parties)*

## ABBREVIATIONS AND SYMBOLS

AC	alternating
ASTM	American Society for Testing Materials
Bq	becquerel(s)
°C	degree(s) Celsius
cc	Cubic centimetre(s)
cg	Centigram(s)
cm	Centimetre(s)
cm <sup>2</sup>	square centimetre(s)
cm <sup>3</sup>	Cubic centimetre(s)
cN	Centinewtons(s)



FIRST SCHEDULE—*continued*

cP	centipoise
DC	direct current
eV	electron volt(s)
GHz	gigahertz
g	gram(s)
Gen	General
Hz	Hertz
INN	International Non-proprietary Name
INNМ	International Non-proprietary name Modified
IR	Infra-red
IUPAC	International Union of Pure and Applied Chemistry
Kcal	kilocalorie(s)
Kg	kilogram(s)
Kgf	kilogram force
KHz	kilohertz
Km	kilometre(s)
KN	kilonewton(s)
Kpa	kilopascal(s)
Kv	kilovolt(s)
KVA	kilovolt - ampere(s)
Kvar	kilovolt - ampere(s) - reactive
Kw	kilowatt(s)
L	litre(s)
MHz	megahertz

FIRST SCHEDULE—*continued*

m	metre(s)
m-	meta-
m <sup>2</sup>	Square metre(s)
Cl	microcurie
Max.	maximum
Mg	milligram(s)
Min.	minimum
Mm	Millimetre(s)
MN	Millinewton(s)
Mpa	Megapascal(s)
N	newton(s)
No.	Number
o-	Ortho-
p-	Para-
Pa s	Pascal second(s)
S	Second(s)
sec.	Second(s)
t	Tonne(s)
UV	Ultra-violet
V	Volt(s)
Vol.	Volume
W	Watt(s)
Wt.	Weight
%	Percent

FIRST SCHEDULE—*continued*

x		x degree(s)
		Examples
1500 g/m <sup>2</sup>		Means one thousand five hundred grams per square metre
1000m/s		Means one thousand metres per second
(15°C or m/sec.)		Means fifteen degrees Celsius

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SECTION I – LIVE ANIMALS; ANIMAL PRODUCTS**Notes.**

- 1.- Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
  - 2.- Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.
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FIRST SCHEDULE—*continued*

## CHAPTER 1 – LIVE ANIMALS

**Note.**

1. This Chapter covers all live animals except—
- (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06 or 03.07;
  - (b) Cultures of micro-organisms and other products of heading 30.02; and
  - (c) Animals of heading 95.08.

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>01.01</b>			<b>Live horses, asses, mules and hinnies.</b>			
	0101.10	0101.10.00	- Pure-bred breeding animals	Free	001 511 00	Number
	0101.90	0101.90.00	- Other	5%	001 519 00	Number
<b>01.02</b>			<b>Live bovine animals.</b>			
	0102.10	0102.10.00	- Pure-bred breeding animals	Free	001 110 00	Number
	0102.90	0102.90.00	- Other	5%	001 190 00	Number
<b>01.03</b>			<b>Live swine.</b>			
	0103.10	0103.10.00	- Pure-bred breeding animals	Free	001 310 00	Number
			- Other:			
	0103.91	0103.91.00	--Weighing less than 50 kg	5%	001 391 00	Number
	0103.92	0103.92.00	--Weighing 50 kg or more	5%	001 399 00	Number
<b>01.04</b>			<b>Live sheep and goats.</b>			
	0104.10	0104.10.00	- Sheep	5%	001 210 00	Number
	0104.20	0104.20.00	- Goats	5%	001 220 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>01.05</b>			<b>Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.</b>			
			- Weighing not more than 185g:			
	0105.11	0105.11.00	-- Fowls of the species <i>Gallus domesticus</i>	Free	001 411 00	Number
	0105.12	0105.12.00	-- Turkeys	5%	001 412 00	Number
	0105.19	0105.19.00	-- Other	5%	001 419 00	Number
			- Other:			
	0105.92	0105.92.00	-- Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2,000 g	5%	001 492 00	Number
	0105.93	0105.93.00	-- Fowls of the species <i>Gallus domesticus</i> , weighing more than 2,000 g	5%	001 493 00	Number
	0105.99	0105.99.00	-- Other	5%	001 499 00	Number
<b>01.06</b>			<b>Other live animals.</b>			
			- Mammals:			
	0106.11	0106.11.00	-- Primates	5%	001 910 00	Number
	0106.12	0106.12.00	-- Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ), manatees and dugongs (mammals of the order <i>Sirenia</i> )	5%	001 920 00	Number
	0106.19	0106.19.00	-- Other	5%	001 930 00	Number
	0106.20	0106.20.00	- Reptiles (including snakes and turtles)	5%	001 940 00	Number

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Birds:	5%		
	0106.31	0106.31.00	-- Birds of prey	5%	001 950 00	Number
	0106.32	0106.32.00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	5%	001 960 00	Number
	0106.39	0106.39.00	-- Other	5%	001 970 00	Number
			- Other:	5%		
	0106.90	0106.90.10	--- Of a kind used mainly for human food	5%	001 980 00	Number
		0106.90.20	--- Other	5%	001 990 00	Number

CHAPTER 2 – MEAT AND EDIBLE MEAT OFFAL

Note.

1.- This Chapter does not cover—

- (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
- (b) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
- (c) Animal fat, other than products of heading 02.09 (Chapter 15).

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>02.01</b>			<b>Meat of bovine animals, fresh or chilled.</b>			
	0201.10	0201.10.00	- Carcasses and half-carcasses	35%	011 111 00	Kg
	0201.20	0201.20.00	- Other cuts with bone in	35%	011 119 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	0201.30	0201.30.00	- Boneless	35%	011 120 00	Kg
<b>02.02</b>			<b>Meat of bovine animals, frozen.</b>			
	0202.10	0202.10.00	- Carcasses and half-carcasses	35%	011 211 00	Kg
	0202.20	0202.20.00	- Other cuts with bone in	35%	011 219 00	Kg
	0202.30	0202.30.00	- Boneless	35%	011 220 00	Kg
<b>02.03</b>			<b>Meat of swine, fresh, chilled or frozen.</b>			
			- Fresh or chilled:			
	0203.11	0203.11.00	-- Carcasses and half-carcasses	35%	012 211 00	Kg
	0203.12	0203.12.00	-- Hams, shoulders and cuts thereof, with bone in	35%	012 212 00	Kg
	0203.19	0203.19.00	-- Other	35%	012 219 00	Kg
			- Frozen:			
	0203.21	0203.21.00	-- Carcasses and half-carcasses	35%	012 221 00	Kg
	0203.22	0203.22.00	-- Hams, shoulders and cuts thereof, with bone in	35%	012 222 00	Kg
	0203.29	0203.29.00	-- Other	35%	012 229 00	Kg
<b>02.04</b>			<b>Meat of sheep or goats, fresh, chilled or frozen.</b>			
	0204.10	0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	35%	012 111 00	Kg
			- Other meat of sheep, fresh or chilled:			
	0204.21	0204.21.00	-- Carcasses and half-carcasses	35%	012 112 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	0204.22	0204.22.00	-- Other cuts with bone in	35%	012 113 00	Kg
	0204.23	0204.23.00	-- Boneless	35%	012 119 00	Kg
	0204.30	0204.30.00	- Carcasses and half-carcasses of lamb, frozen	35%	012 121 00	Kg
			- Other meat of sheep, frozen:			
	0204.41	0204.41.00	-- Carcasses and half-carcasses	35%	012 122 00	Kg
	0204.42	0204.42.00	-- Other cuts with bone in	35%	012 123 00	Kg
	0204.43	0204.43.00	-- Boneless	35%	012 129 00	Kg
	0204.50	0204.50.00	- Meat of goats	35%	012 130 00	Kg
<b>02.05</b>	0205.00	0205.00.00	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.</b>	35%	012 400 00	Kg
<b>02.06</b>			<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh chilled or frozen.</b>			
	0206.10	0206.10.00	- Of bovine animals, fresh or chilled	35%	012 510 00	Kg
			- Of bovine animals, frozen:			
	0206.21	0206.21.00	-- Tongues	35%	012 521 00	Kg
	0206.22	0206.22.00	-- Livers	35%	012 522 00	Kg
	0206.29	0206.29.00	-- Other	35%	012 529 00	Kg
	0206.30	0206.30.00	- Of swine, fresh or chilled	35%	012 530 00	Kg
			- Of swine, frozen:			
	0206.41	0206.41.00	-- Livers	35%	012 541 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	0206.49	0206.49.00	-- Other	35%	012 549 00	Kg
	0206.80	0206.80.00	- Other, fresh or chilled	35%	012 550 00	Kg
	0206.90	0206.90.00	- Other, frozen	35%	012 560 00	Kg
<b>02.07</b>			<b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.</b>			
			- Of fowls of the species <i>Gallus domesticus</i> :			
	0207.11	0207.11.00	-- Not cut in pieces, fresh or chilled	35%	012 311 00	Kg
	0207.12	0207.12.00	-- Not cut in pieces, frozen	35%	012 321 00	Kg
	0207.13	0207.13.00	-- Cuts and offal, fresh or chilled	35%	012 341 00	Kg
	0207.14	0207.14.00	-- Cuts and offal, frozen	35%	012 351 00	Kg
			- Of turkeys:			
	0207.24	0207.24.00	-- Not cut in pieces, fresh or chilled	35%	012 312 00	Kg
	0207.25	0207.25.00	-- Not cut in pieces, frozen	35%	012 322 00	Kg
	0207.26	0207.26.00	-- Cuts and offal, fresh or chilled	35%	012 342 00	Kg
	0207.27	0207.27.00	-- Cuts and offal, frozen	35%	012 352 00	Kg
			- Of ducks, geese or guinea fowls:			
	0207.32	0207.32.00	-- Not cut in pieces, fresh or chilled	35%	012 313 00	Kg
	0207.33	0207.33.00	-- Not cut in pieces, frozen	35%	012 329 00	Kg
	0207.34	0207.34.00	-- Fatty livers, fresh or chilled	35%	012 330 00	Kg
	0207.35	0207.35.00	-- Other, fresh or chilled	35%	012 343 00	Kg
	0207.36	0207.36.00	-- Other, frozen	35%	012 359 00	Kg

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>02.08</b>			<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>			
	0208.10	0208.10.00	- Of rabbits or hares	35%	012 910 00	Kg
	0208.20	0208.20.00	- Frogs' legs	35%	012 920 00	Kg
	0208.30	0208.30.00	- Of primates	35%	012 993 00	Kg
	0208.40	0208.40.00	- Of whales, dolphins, porpoises (mammals of the order Cetacea), of manatees and dugongs (mammals of the order Sirenia)	35%	012 940 00	Kg
	0208.50	0208.50.00	- Of reptiles (including snakes and turtles)	35%	012 995 00	Kg
	0208.90	0208.90.00	- Other	35%	012 990 00	Kg
<b>02.09</b>	0209.00	0209.00.00	<b>- Pig fat, free of lean meat and poultry fat, not rendered or otherwise extracted, fresh, chilled frozen, salted in brine, dried or smoked</b>	35%	41131000	Kg
<b>02.10</b>			Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.			
			- Meat of swine:			
	0210.11	0210.11.00	-- Hams, shoulders and cuts thereof, with bone in	35%	016 110 00	Kg
	0210.12	0210.12.00	-- Bellies (streaky) and cuts thereof	35%	016 120 00	Kg
	0210.19	0210.19.00	-- Other	35%	016 190 00	Kg

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*Customs and Excise*


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## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	0210.20	0210.20.00	- Meat of bovine animals	35%	016 810 00	Kg
			- Other, including edible flours and meals of meat and meat offals.			
	0210.91	0210.91.00	-- Of primates	35%	016 891 00	Kg
	0210.92	0210.92.00	-- Of whales, dolphins, porpoises (mammals of the order <i>Cetacea</i> ); of <i>manatees</i> and <i>dugongs</i> (mammals of the order <i>Sirenia</i> )	35%	016 892 00	Kg
	0210.93	0210.93.00	-- Of reptiles (including snakes and turtles)	35%	016 893 00	Kg
	0210.99	0210.99.00	-- Other	35%	016 899 00	Kg

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 CHAPTER 3 – FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES
**Notes.**

1.- This Chapter does not cover—

- (a) Mammals of heading 01.06;
- (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10)
- (c) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
- (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

FIRST SCHEDULE—continued

2.- In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>03.01</b>			<b>Live fish.</b>			
	0301.10	0301.10.00	- Ornamental fish	15%	034 111 00	Kg
			- Other live fish:			
	0301.91	0301.91.00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gila</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	15%	034 112 00	Kg
	0301.92	0301.92.00	-- Eels ( <i>Anguilla</i> spp.)	15%	034 113 00	Kg
	0301.93	0301.93.00	-- Carp	15%	034 114 00	Kg
	0301.99	0301.99.00	-- Other	15%	034 119 00	Kg
<b>03.02</b>			<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.</b>			
			- Salmonidae, excluding livers and roes:			
	0302.11	0302.11.00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gila</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	15%	034 121 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	0302.12	0302.12.00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	15%	034 122 00	Kg
	0302.19	0302.19.00	-- Other - Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:	15%	034 129 00	Kg
	0302.21	0302.21.00	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	15%	034 131 00	Kg
	0302.22	0302.22.00	-- Plaice ( <i>Pleuronectes platessa</i> )	15%	034 132 00	Kg
	0302.23	0302.23.00	-- Sole ( <i>Solea spp.</i> )	15%	034 133 00	Kg
	0302.29	0302.29.00	-- Other - Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus Katsuwonus</i> ) pelamis, excluding livers and roes:	15%	034 139 00	Kg
	0302.31	0302.31.00	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	15%	034 141 00	Kg
	0302.32	0302.32.00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	15%	034 142 00	Kg
	0302.33	0302.33.00	-- Skipjack or stripe-bellied bonito	15%	034 145 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	0302.34	0302.34.00	-- Bigeye tunas ( <i>Thunnus obesus</i> )	15%	034 146 00	Kg
	0302.35	0302.35.00	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	15%	034 147 00	Kg
	0302.36	0302.36.00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	15%	034 148 00	Kg
	0302.39	0302.39.00	-- Other	15%	034 149 00	Kg
	0302.40	0302.40.00	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	15%	034 151 00	Kg
	0302.50	0302.50.00	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes - other fish excluding livers and roes	15%	034 160 00	Kg
	0302.61	0302.61.00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	15%	034 159 00	Kg
	0302.62	0302.62.00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	15%	034 181 00	Kg
	0302.63	0302.63.00	-- Coalfish ( <i>Pollachius virens</i> )	15%	034 182 00	Kg
	0302.64	0302.64.00	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	15%	034 170 00	Kg
	0302.65	0302.65.00	-- Dogfish and other sharks	15%	034 183 00	Kg
	0302.66	0302.66.00	-- Eels ( <i>Anguilla</i> spp.)	15%	034 184 00	Kg
	0302.69	0302.69.00	-- Other	15%	034 189 00	Kg
	0302.70	0302.70.00	- Livers and roes	15%	034 190 00	Kg
<b>03.03</b>			<b>Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.</b>			

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), excluding livers and roes.			
	0303.11	0303.11.00	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	15%	034 211 00	Kg
	0303.19	0303.19.00	-- Other - Other Salmonidae, excluding livers and roes.	15%	034 219 90	Kg
	0303.21	0303.21.00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	15%	034 212 00	Kg
	0303.22	0303.22.00	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	15%	034 213 00	Kg
	0303.29	0303.29.00	-- Other - Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:	15%	034 219 00	Kg
	0303.31	0303.31.00	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	15%	034 221 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	0303.32	0303.32.00	-- Plaice ( <i>Pleuronectes platessa</i> )	15%	034 222 00	Kg
	0303.33	0303.33.00	-- Sole ( <i>Solea spp.</i> )	15%	034 223 00	Kg
	0303.39	0303.39.00	-- Other - Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:	15%	034 229 00	Kg
	0303.41	0303.41.00	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	15%	034 231 00	Kg
	0303.42	0303.42.00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	15%	034 232 00	Kg
	0303.43	0303.43.00	-- Skipjack or strip-bellied bonito	15%	034 233 00	Kg
	0303.44	0303.44.00	-- Bigeye tunas ( <i>Thunnus obesus</i> )	15%	034 234 00	Kg
	0303.45	0303.45.00	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	15%	034 235 00	Kg
	0303.46	0303.46.00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	15%	034 236 00	Kg
	0303.49	0303.49.00	-- Other	15%	034 239 00	Kg
	0303.50	0303.50.00	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	15%	034 241 00	Kg
	0303.60	0303.60.00	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes - Other fish, excluding livers and roes:	15%	034 250 00	Kg
	0303.71	0303.71.00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	15%	034 249 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	0303.72	0303.72.00	-- Haddock ( <i>Metanogrammus aeglefinus</i> )	15%	034 281 00	Kg
	0303.73	0303.73.00	-- Coalfish ( <i>Pollachius virens</i> )	15%	034 282 00	Kg
	0303.74	0303.74.00	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	15%	034 260 00	Kg
	0303.75	0303.75.00	-- Dogfish and other sharks	15%	034 283 00	Kg
	0303.76	0303.76.00	-- Eels ( <i>Anguilla</i> spp.)	15%	034 284 00	Kg
	0303.77	0303.77.00	-- Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	15%	034 285 00	Kg
	0303.78	0303.78.00	-- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	15%	034 270 00	Kg
	0303.79	0303.79.00	-- Other	15%	034 289 00	Kg
	0303.80	0303.80.00	- Livers and roes	15%	034 290 00	Kg
<b>03.04</b>			<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.</b>			
	0304.10	0304.10.00	- Fresh or chilled	15%	034 510 00	Kg
	0304.20	0304.20.00	- Frozen fillets	15%	034 400 00	Kg
	0304.90	0304.90.00	- Other	15%	034 550 00	Kg
<b>03.05</b>			Fish dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.			
	0305.10	0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	15%	035 500 00	Kg

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	0305.20	0305.20.00	- Livers and roes of fish, dried, smoked, salted or in brine	15%	035 400 00	Kg
	0305.30	0305.30.00	- Fish filets, dried, salted or in brine, but not smoked	15%	035 120 00	Kg
			- Smoked fish, including filets:			
	0305.41	0305.41.00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	15%	035 310 00	Kg
	0305.42	0305.42.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	15%	035 320 00	Kg
	0305.49	0305.49.00	-- Other	15%	035 390 00	Kg
			- Dried fish whether or not salted but not smoked			
	0305.51	0305.51.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	15%	035 110 00	Kg
	0305.59	0305.59.00	-- Other	15%	035 130 00	Kg
			- Fish, salted but not dried or smoked and fish in brine:			
	0305.61	0305.61.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	15%	035 291 00	Kg
	0305.62	0305.62.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	15%	035 210 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	0305.63	0305.63.00	-- Anchovies ( <i>Engraulis spp.</i> )	15%	035 220 00	Kg
	0305.69	0305.69.00	-- Other	15%	035 299 00	Kg
<b>03.06</b>			<b>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.</b>			
			- Frozen:			
	0306.11	0306.11.00	-- Rock lobster and other sea crawfish ( <i>Palinurus spp., Panulirus spp., Jasus spp.</i> )	15%	036 191 00	Kg
	0306.12	0306.12.00	-- Lobsters ( <i>Homarus spp.</i> )	15%	036 192 00	Kg
	0306.13	0306.13.00	-- Shrimps and prawns	15%	036 110 00	Kg
	0306.14	0306.14.00	-- Crabs	15%	036 194 00	Kg
	0306.19	0306.19.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	15%	036 199 00	Kg
			- Not frozen:			
	0306.21	0306.21.00	-- Rock lobster and other sea crawfish ( <i>Palinurus spp., Panulirus spp., Jasus spp.</i> )	15%	036 210 00	Kg
	0306.22	0306.22.00	-- Lobsters ( <i>Homarus spp.</i> )	15%	036 220 00	Kg
	0306.23	0306.23.00	-- Shrimps and prawns	15%	036 230 00	Kg
	0306.24	0306.24.00	-- Crabs	15%	036 240 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	0306.29	0306.29.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	15%	036 290 00	Kg
<b>03.07</b>			<b>Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.</b>			
	0307.10	0307.10.00	- Oysters	15%	036 310 00	Kg
			- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:			
	0307.21	0307.21.00	-- Live, fresh or chilled	15%	036 351 00	Kg
	0307.29	0307.29.00	-- Other	15%	036 391 00	Kg
			- Mussels ( <i>Mytilus</i> spp., <i>Perna</i> spp.):			
	0307.31	0307.31.00	-- Live, fresh or chilled	15%	036 352 00	Kg
	0307.39	0307.39.00	-- Other	15%	036 392 00	Kg
			- Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid ( <i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):			
	0307.41	0307.41.00	-- Live, fresh or chilled	15%	036 331 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	0307.49	0307.49.00	-- Other - Octopus ( <i>Octopus spp.</i> ):	15%	036 371 00	Kg
	0307.51	0307.51.00	-- Live, fresh or chilled	15%	036 339 00	Kg
	0307.59	0307.59.00	-- Other	15%	036 379 00	Kg
	0307.60	0307.60.00	- Snails, other than sea snails - Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.	15%	012 930 00	Kg
	0307.91	0307.91.00	-- Live, fresh or chilled	15%	036 359 00	Kg
	0307.99	0307.99.00	-- Other	15%	036 399 00	Kg

## CHAPTER 4 – DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

## Notes.

- 1.- The expression "milk" means full cream milk or partially or completely skimmed milk.
- 2.- For the purposes of heading 04.05—
  - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.

FIRST SCHEDULE—continued

- (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.
- 3.- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics—
  - (a) a milkfat content by weight of the dry matter, of 5% or more;
  - (b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
  - (c) they are moulded or capable of being moulded.
- 4.- This Chapter does not cover—
  - (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or
  - (b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

Subheading Notes.

- 1.- For the purposes of subheading 0404.10, the expression "modified whey" means products consisting of whey constituents, i.e., whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
- 2.- For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
04.01			Milk and cream, not concentrated nor containing added sugar or other sweetening matter.			
	0401.10	0401.10.00	- Of a fat content, by weight, not exceeding 1%	60% or Shs. 63.00 per Kg.	022 110 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	0401.20	0401.20.00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	60% or Shs. 63.00 per Kg.	022 120 00	Kg
	0401.30	0401.30.00	- Of a fat content, by weight, exceeding 6%	60% or Shs. 63.00 per Kg.	022 130 00	Kg
<b>04.02</b>			<b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>			
	0402.10	0402.10.00	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	60% or Shs. 63.00 per Kg.	022 210 00	Kg
			- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%.			
	0402.21	0402.21.00	-- Not containing added sugar or other sweetening matter	60% or Shs. 63.00 per Kg.	022 221 00	Kg
	0402.29	0402.29.00	-- Other	60% or Shs. 63.00 per Kg.	022 229 00	Kg
			- Other:			
	0402.91	0402.91.00	-- Not containing added sugar or other sweetening matter	60% or Shs. 63.00 per Kg.	022 230 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			-- Other			
	0402.99	0402.99.10	--- Specially prepared for infants	35%	022 241 00	Kg
	0402.99	0402.99.90	--- Other	60% or Shs. 63.00 per Kg.	022 249 00	Kg
<b>04.03</b>			<b>Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.</b>			
	0403.10	0403.10.00	- Yoghurt	60% or Shs. 63.00 per Kg.	022 310 00	Kg
	0403.90	0403.90.00	- Other	60% or Shs. 63.00 per Kg.	022 320 00	Kg
<b>4.04</b>			<b>Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.</b>			



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	0404.10	0404.10.00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	60% or Shs. 63.00 per Kg.	022 410 00	Kg
	0404.90	0404.90.00	- Other	60% or Shs. 63.00 per Kg.	022 490 00	Kg
<b>04.05</b>			Butter and other fats and oils derived from milk; dairy spreads.			
	0405.10	0405.10.00	- Butter	60% or Shs. 63.00 per Kg.	023 011 00	Kg
	0405.20	0405.20.00	- Dairy spreads	60% or Shs. 63.00 per Kg.	023 020 00	Kg
	0405.90	0405.90.00	- Other	60% or Shs. 63.00 per Kg.	023 090 00	Kg
<b>04.06</b>			<b>Cheese and curd.</b>			
	0406.10	0406.10.00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	60% or Shs. 63.00 per Kg.	024 810 00	Kg
	0406.20	0406.20.00	- Grated or powdered cheese, of all kinds	60% or Shs. 63.00 per Kg.	024 100 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	0406.30	0406.30.00	- Processed cheese, not grated or powdered	60% or Shs. 63.00 per Kg.	024 200 00	Kg
	0406.40	0406.40.00	- Blue-veined cheese	60% or Shs. 63.00 per Kg.	024 300 00	Kg
	0406.90	0406.90.00	- Other cheese	60% or Shs. 63.00 per Kg.	024 990 00	Kg
<b>04.07</b>	0407.00	0407.00.00	<b>Birds' eggs, in shell, fresh, preserved or cooked.</b>	35% or Shs. 36.00 per Kg.	02510000	Kg
<b>04.08</b>			<b>Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.</b>			
			- Egg yolks:			
	0408.11	0408.11.00	-- Dried	35% or Shs. 36.00 per Kg.	025 211 00	Kg
	0408.19	0408.19.00	-- Other	35% or Shs. 36.00 per Kg.	025 221 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Other:			
	0408.91	0408.91.00	-- Dried	35% or Shs. 36.00 per Kg.	025 219 00	Kg
	0408.99	0408.99.00	-- Other	35% or Shs. 36.00 per Kg.	025 229 00	Kg
<b>04.09</b>	0409.00	0409.00.00	<b>Natural honey.</b>	25%	061 600 00	Kg
<b>04.10</b>	0410.00	0410.00.00	<b>Edible products of animal origin, not elsewhere specified or included.</b>	25%	098 920 00	Kg

## 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 of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (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 96.03).

FIRST SCHEDULE—continued

- 2.- For the purposes of heading 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 the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
- 4.- Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
05.01	0501.00	0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	25%	291 910 00	Kg
05.02			Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.			
	0502.10	0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	25%	291 921 00	Kg
	0502.90	0502.90.00	- Other	25%	291 929 00	Kg
05.03	0503.00	0503.00.00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	25%	268 510 00	Kg
05.04			Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.			
	0504.00	0504.00.10	--- Sausage casings	25%	291 931 00	Kg
		0504.00.90	--- Other	25%	291 939 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>05.05</b>			<b>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.</b>			
	0505.10	0505.10.00	- Feathers of a kind used for stuffing; down	25%	291 951 00	Kg
	0505.90	0505.90.00	- Other	25%	291 959 00	Kg
<b>05.06</b>			<b>Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.</b>			
	0506.10	0506.10.00	- Ossein and bones treated with acid	25%	291 111 00	Kg
	0506.90	0506.90.00	- Other	25%	291 119 00	Kg
<b>05.07</b>			<b>Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.</b>			
			- Ivory: ivory powder and waste:			
	0507.10	0507.10.10	--- Ivory, Elephant	25%	291 161 10	Kg
		0507.10.20	--- Teeth, hippopotamus	25%	291 161 20	Kg
		0507.10.30	--- Horns, Rhinoceros	25%	291 161 30	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		0507.10.40	--- Other ivory	25%	291 161 90	Kg
		0507.10.90	--- Ivory powder and waste	25%	291 161 90	Kg
		0507.90.00	-- other	25%	29116191	Kg
<b>05.08</b>	0508.00	0508.00.00	<b>Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.</b>			
<b>05.09</b>	0509.00	0509.00.00	<b>Natural sponges of animal origin.</b>	25%	291 970 00	Kg
<b>05.10</b>			<b>Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.</b>			
		0510.00	--- Ambergris, castoreum, civet and musk; cantharides	25%	291 981 00	Kg
		0510.00.90	--- Other	25%	291 989 00	Kg
<b>05.11</b>			<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.</b>			
		0511.10	- Bovine semen	Free	291 940 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Other:			
	0511.91		-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:			
		0511.91.10	--- Fish waste	5%	291 961 00	Kg
		0511.91.20	--- Fish eggs and roes (in-edible)	Free	291 962 00	Kg
		0511.91.90	--- Other	5%	291 969 00	Kg
	0511.99		-- Other			
		0511.99.10	--- Animal semen other than of bovine	Free	291 991 00	Kg
		0511.99.20	--- Sinews and tendons: parings and similar waste, of raw materials	25%	291 992 00	Kg
		0511.99.90	--- Other	25%	291 999 00	Kg

## SECTION II – VEGETABLE PRODUCTS

**Note.**

- 1.- In this Section the term "**pellets**" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

FIRST SCHEDULE—continued

CHAPTER 6 – LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE

Notes.

- 1.- Subject to the second part of heading 06.01, 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, garlic or other products of Chapter 7.
- 2.- Any reference in heading 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. However, these headings do not include collages or similar decorative plaques of heading 97.01.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>06.01</b>			<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.</b>			
	0601.10	0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	5%	292 611 00	Number
	0601.20	0601.20.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	5%	292 615 00	Number
<b>06.02</b>			<b>Other live plants (including their roots), cuttings and slips; mushroom spawn.</b>			
	0602.10	0602.10.00	- Unrooted cuttings and slips	5%	292 691 00	Number
	0602.20	0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	5%	292 693 00	Number



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	0602.30	0602.30.00	- Rhododendrons and azaleas, grafted or not	5%	292 695 00	Number
	0602.40	0602.40.00	- Roses, grafted or not	5%	292 697 00	Number
	0602.90	0602.90.00	- Other	5%	292 699 00	Kg
<b>06.03</b>			<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>			
	0603.10		- Fresh			
		0603.10.10	--- Cut flowers	15%	292 711 00	Kg
		0603.10.20	--- Flower buds	15%	292 712 00	Kg
	0603.90	0603.90.00	- Other	15%	292 719 00	Kg
<b>06.04</b>			<b>Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>			
	0604.10	0604.10.00	- Mosses and lichens	15%	292 721 00	Kg
			- Other:			
	0604.91	0604.91.00	-- Fresh	15%	292 725 00	Kg
	0604.99	0604.99.00	-- Other	15%	292 729 00	Kg

## FIRST SCHEDULE—continued

## CHAPTER 7 – EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

## Notes.

- 1.- This Chapter does not cover forage products of heading 12.14.
- 2.- In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
- 3.- Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than—
  - (a) dried leguminous vegetables, shelled (heading 07.13);
  - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
  - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
  - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
- 4.- However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>07.01</b>			<b>Potatoes, fresh or chilled.</b>			
	0701.10	0701.10.00	- Seed	35%	054 111 00	Kg
	0701.90	0701.90.00	- Other	35%	054 119 00	Kg
<b>07.02</b>	0702.00	0702.00.00	<b>Tomatoes, fresh or chilled.</b>	35%	054 400 00	Kg
<b>07.03</b>			<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.</b>			
	0703.10	0703.10.00	- Onions and shallots	35%	054 510 00	Kg
	0703.20	0703.20.00	- Garlic	35%	054 521 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	0703.90	0703.90.00	- Leeks and other alliaceous vegetables	35%	054 529 00	Kg
<b>07.04</b>			<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>			
	0704.10	0704.10.00	- Cauliflowers and headed broccoli	35%	054 531 00	Kg
	0704.20	0704.20.00	- Brussels sprouts	35%	054 532 00	Kg
	0704.90	0704.90.00	- Other	35%	054 539 00	Kg
<b>07.05</b>			<b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.</b>			
			- Lettuce:			
	0705.11	0705.11.00	-- Cabbage lettuce ( <i>head lettuce</i> )	35%	054 541 00	Kg
	0705.19	0705.19.00	-- Other	35%	054 542 00	Kg
			- Chicory:			
	0705.21	0705.21.00	-- Witloof chicory ( <i>Cichorium intybus var. foliosum</i> )	35%	054 543 00	Kg
	0705.29	0705.29.00	-- Other	35%	054 549 00	Kg
<b>07.06</b>			<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible root, fresh or chilled.</b>			
	0706.10	0706.10.00	- Carrots and turnips	35%	054 551 00	Kg
	0706.90	0706.90.00	- Other	35%	054 559 00	Kg
<b>7.07</b>	0707.00	0707.00.00	<b>Cucumbers and gherkins, fresh or chilled.</b>	35%	054 560 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>07.08</b>			<b>Leguminous vegetables, shelled or unshelled, fresh or chilled.</b>			
	0708.10	0708.10.00	- Peas ( <i>Pisum sativum</i> )	35%	054 571 00	Kg
	0708.20	0708.20.00	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	35%	054 572 00	Kg
	0708.90	0708.90.00	- Other leguminous vegetables	35%	054 579 00	Kg
<b>07.09</b>			<b>Other vegetables, fresh or chilled.</b>			
	0709.10	0709.10.00	- Globe artichokes	35%	054 591 00	Kg
	0709.20	0709.20.00	- Asparagus	35%	054 592 00	Kg
	0709.30	0709.30.00	- Aubergines (egg-plants)	35%	054 593 00	Kg
	0709.40	0709.40.00	- Celery other than celeriac	35%	054 594 00	Kg
			- Mushrooms and truffles:			
	0709.51	0709.51.00	-- Mushrooms of the genus <i>Agaricus</i>	35%	054 581 00	Kg
	0709.52	0709.52.00	-- Truffles	35%	054 582 00	Kg
	0709.59	0709.59.00	-- Other	35%	054 589 00	Kg
	0709.60	0709.60.00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	35%	054 596 00	Kg
	0709.70	0709.70.00	- Spinach, New Zealand spinach and orache spinach ( <i>garden spinach</i> )	35%	054 597 00	Kg
	0709.90	0709.90.00	- Other	35%	054 599 00	Kg
<b>07.10</b>			<b>Vegetable (uncooked or cooked by steaming or boiling in water), frozen.</b>			
	0710.10	0710.10.00	- Potatoes	35%	054 691 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Leguminous vegetables, shelled or unshelled:			
	0710.21	0710.21.00	-- Peas ( <i>Pisum sativum</i> )	35%	054 692 00	Kg
	0710.22	0710.22.00	-- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	35%	054 693 00	Kg
	0710.29	0710.29.00	-- Other	35%	054 694 00	Kg
	0710.30	0710.30.00	- Spinach, New Zealand spinach and orache spinach ( <i>garden spinach</i> )	35%	054 695 00	Kg
	0710.40	0710.40.00	- Sweet corn	35%	054 610 00	Kg
	0710.80	0710.80.00	- Other vegetables	35%	054 696 00	Kg
	0710.90	0710.90.00	- Mixtures of vegetables	35%	054 699 00	Kg
<b>07.11</b>			<b>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>			
	0711.20	0711.20.00	- Olives	35%	054 720 00	Kg
	0711.30	0711.30.00	- Capers	35%	054 730 00	Kg
	0711.40	0711.40.00	- Cucumbers and gherkins	35%	054 740 00	Kg
			- Mushrooms and truffles:			
	0711.51	0711.51.00	-- Mushrooms of the genus <i>Agaricus</i>	35%	054 710 00	Kg
	0711.59	0711.59.00	-- Other	35%	054 769 00	Kg
	0711.90	0711.90.00	- Other vegetables; mixture of vegetables	35%	054 790 00	Kg

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>07.12</b>			<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>			
	0712.20	0712.20.00	- Onions	35%	056 120 00	Kg
			- Mushrooms, wood ears ( <i>Auricularia spp.</i> ), jelly fungi ( <i>Tremella spp.</i> ) and truffles:			
	0712.31	0712.31.00	-- Mushrooms of the genus <i>Agaricus</i>	35%	056 131 00	Kg
	0712.32	0712.32.00	-- Wood ears ( <i>Auricularia spp.</i> )	35%	056 132 00	Kg
	0712.33	0712.33.00	-- Jelly fungi ( <i>Tremella spp.</i> )	35%	056 133 00	Kg
	0712.39	0712.39.00	-- Other	35%	056 139 00	Kg
	0712.90	0712.90.00	-- Other vegetables; mixtures of vegetables	35%	056 190 00	Kg
<b>07.13</b>			<b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>			
	0713.10	0713.10.00	- Peas ( <i>Pisum sativum</i> )	35%	054 210 00	Kg
	0713.20	0713.20.00	- Chickpeas ( <i>garbanzos</i> )	35%	054 220 00	Kg
			- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):			
	0713.31	0713.31.00	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	35%	054 231 00	Kg
	0713.32	0713.32.00	-- Small red ( <i>Adzuki</i> ) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )	35%	054 232 00	Kg
	0713.33	0713.33.00	-- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )	35%	054 233 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	0713.39	0713.39.00	-- Other	35%	054 239 00	Kg
	0713.40	0713.40.00	-- Lentils	35%	054 240 00	Kg
	0713.50	0713.50.00	- Broad beans ( <i>Vicia faba var.major</i> ) and horse beans ( <i>Vicia faba var.equina</i> , <i>Vicia faba var.minor</i> )	35%	054 250 00	Kg
<b>7.14</b>	0713.90	0713.90.00	- Other <b>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.</b>	35%	054 290 00	Kg
	0714.10	0714.10.00	- Manioc ( <i>cassava</i> )	35%	054 810 00	Kg
	0714.20	0714.20.00	- Sweet potatoes	35%	054 831 00	Kg
	0714.90	0714.90.00	- Other	35%	054 839 00	Kg

FIRST SCHEDULE—continued

CHAPTER 8 – EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

Notes.

- 1.- This Chapter does not cover inedible nuts or fruits.
- 2.- Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
- 3.- Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes—
  - (a) For additional preservation or stabilisation (e.g., by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
  - (b) To improve or maintain their appearance (e.g., by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
08.01			<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.</b>			
			- Coconuts:			
	0801.11	0801.11.00	-- Desiccated	15%	057 711 00	Kg
	0801.19	0801.19.00	-- Other	15%	057 719 00	Kg
			- Brazil nuts:			
	0801.21	0801.21.00	-- In shell	15%	057 721 00	Kg
	0801.22	0801.22.00	-- Shelled	15%	057 722 00	Kg
			- Cashew nuts:			
	0801.31	0801.31.00	-- In shell	15%	057 731 00	Kg
	0801.32	0801.32.00	-- Shelled	15%	057 732 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>08.02</b>			<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>			
			- Almonds:			
	0802.11	0802.11.00	-- In shell	Free	057 741 00	Kg
	0802.12	0802.12.00	-- Shelled	5%	057 742 00	Kg
			- Hazelnuts or filberts ( <i>Corylus spp.</i> ):			
	0802.21	0802.21.00	-- In shell	Free	057 751 00	Kg
	0802.22	0802.22.00	-- Shelled	5%	057 752 00	Kg
			- Walnuts:			
	0802.31	0802.31.00	-- In shell	15%	057 761 00	Kg
	0802.32	0802.32.00	-- Shelled	15%	057 762 00	Kg
	0802.40	0802.40.00	- Chestnuts ( <i>Castanea spp.</i> )	15%	057 770 00	Kg
	0802.50	0802.50.00	- Pistachios	15%	057 780 00	Kg
	0802.90	0802.90.11	--- Macadamia nuts in shell	15%	057 791 00	Kg
		0802.90.19	--- Other macadamia nuts, shelled	15%	057 791 10	Kg
		0802.90.20	--- Betel nuts	15%	057 792 00	Kg
		0802.90.90	--- Other	15%	057 798 00	Kg
<b>08.03</b>	0803.00	0803.00.00	<b>Bananas, including plantains, fresh or dried.</b>	35%	057 300 00	Kg
<b>08.04</b>			<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>			
	0804.10	0804.10.00	- Dates	35%	057 960 00	Kg

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	0804.20	0804.20.00	- Figs	35%	057 600 00	Kg
	0804.30	0804.30.00	- Pineapples	35%	057 950 00	Kg
	0804.40	0804.40.00	- Avocados	35%	057 971 00	Kg
	0804.50	0804.50.00	- Guavas, mangoes and mangosteens	35%	057 975 00	Kg
<b>08.05</b>			<b>Citrus fruit, fresh or dried.</b>			
	805.10	0805.10.00	- Oranges	35%	057 110 00	Kg
	805.20	0805.20.00	- Mandarins (including tangerines and satsumas), clementines, wilkings and similar citrus hybrids	35%	057 120 00	Kg
	0805.40	0805.40.00	- Grapefruit	35%	057 220 00	Kg
	0805.50	0805.50.00	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	35%	057 210 00	Kg
	0805.90	0805.90.00	- Other	35%	057 290 00	Kg
<b>08.06</b>			<b>Grapes, fresh or dried.</b>			
	0806.10	0806.10.00	- Fresh	35%	057 510 00	Kg
	0806.20	0806.20.00	- Dried	35%	057 520 00	Kg
<b>08.07</b>			<b>Melons (including watermelons) and papaws (papayas), fresh.</b>			
			- Melons (including watermelons):			
	0807.11	0807.11.00	-- Watermelons	35%	057 911 10	Kg
	0807.19	0807.19.00	-- Other	35%	057 911 90	Kg
	0807.20	0807.20.00	- Papaws (papayas)	35%	057 912 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>08.08</b>			<b>Apples, pears and quinces, fresh.</b>			
	0808.10	0808.10.00	- Apples	35%	057 400 00	Kg
	0808.20	0808.20.00	- Pears and quinces	35%	057 920 00	Kg
<b>08.09</b>			<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</b>			
	0809.10	0809.10.00	- Apricots	35%	057 931 00	Kg
	0809.20	0809.20.00	- Cherries	35%	057 932 00	Kg
	0809.30	0809.30.00	- Peaches, including nectarines	35%	057 933 00	Kg
	0809.40	0809.40.00	- Plums and sloes	35%	057 934 00	Kg
<b>08.10</b>			<b>Other fruit, fresh.</b>			
	0810.10	0810.10.00	- Strawberries	35%	057 941 00	Kg
	0810.20	0810.20.00	- Raspberries, blackberries, mulberries and loganberries	35%	057 942 00	Kg
	0810.30	0810.30.00	- Black, white or red currants and gooseberries	35%	057 943 00	Kg
	0810.40	0810.40.00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	35%	057 944 00	Kg
	0810.50	0810.50.00	- Kiwifruit	35%	057 981 00	Kg
	0810.60	0810.60.00	- Durians	35%	057 986 00	Kg
	0810.90	0810.90.00	- Other	35%	057 989 00	Kg

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>08.11</b>			<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</b>			
	0811.10	0811.10.00	- Strawberries	35%	058 310 00	Kg
	0811.20	0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	35%	058 320 00	Kg
	0811.90	0811.90.00	- Other	35%	058 390 00	Kg
<b>08.12</b>			<b>Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>			
	0812.10	0812.10.00	- Cherries	35%	058 211 00	Kg
	0812.90	0812.90.00	- Other	35%	058 219 00	Kg
<b>08.13</b>			<b>Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.</b>			
	813.1	0813.10.00	- Apricots	35%	057 991 00	Kg
	813.2	0813.20.00	- Prunes	35%	057 992 00	Kg
	813.3	0813.30.00	- Apples	35%	057 993 00	Kg
	813.4	0813.40.00	- Other fruit	35%	057 994 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	813.5	0813.50.00	- Mixtures of nuts or dried fruits of this Chapter	35%	057 995 00	Kg
<b>08.14</b>	0814.00	0814.00.00	<b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.</b>	35%	058 220 00	Kg

## CHAPTER 9 – COFFEE, TEA, MATÉ AND SPICES

**Notes.**

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

- (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
- (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

2.- This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 12.11.

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
09.01			<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>			
			- Coffee, not roasted:			
	0901.11		-- Not decaffeinated			
		0901.11.10	--- Arabica, in beans or seeds, stripped of their skins	15%	071 111 00	Kg
		0901.11.20	--- Robusta, in beans or seeds, stripped of	15%	071 112 00	Kg
		0901.11.30	--- Arabica, in beans or seeds, complete with their skins (Parchment)	15%	071 113 00	Kg
		0901.11.40	--- Robusta, in beans or seeds, complete with their skins (Parchment)	15%	071 114 00	Kg
		0901.11.50	--- Arabica in berries	15%	071 115 00	Kg
		0901.11.60	--- Robusta in berries	15%	071 116 00	Kg
		0901.11.70	--- Triage	15%	071 117 00	Kg
		0901.11.90	--- Other	15%	071 119 00	Kg
	0901.12	0901.12.00	-- Decaffeinated	15%	071 120 00	Kg
			- Coffee, roasted:			
	0901.21	0901.21.00	-- Not decaffeinated	15%	071 210 00	Kg
	0901.22	0901.22.00	-- Decaffeinated	15%	071 220 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	0901.90		- Other			
		0901.90.10	--- Coffee husks and skins	15%	071 391 00	Kg
		0901.90.90	--- Other	15%	071 329 00	Kg
<b>09.02</b>			<b>Tea, whether or not flavoured.</b>			
	0902.10	0902.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	15%	074 110 00	Kg
	0902.20	0902.20.00	- Other green tea (not fermented)	15%	074 120 00	Kg
	0902.30	0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	15%	074 130 00	Kg
	0902.40	0902.40.00	- Other black tea (fermented) and other partly fermented tea	15%	074 140 00	Kg
<b>09.03</b>	0903.00	0903.00.00	<b>Mate.</b>	15%	074 310 00	Kg
<b>09.04</b>			<b>Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.</b>			
			- Pepper:			
	0904.11	0904.11.00	-- Neither crushed nor ground	15%	075 110 00	Kg
	0904.12	0904.12.00	-- Crushed or ground	15%	075 120 00	Kg
	0904.20	0904.20.00	- Fruits of the genus capsicum or of the genus pimenta, dried or crushed or ground	15%	075 130 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
09.05	0905.00		<b>Vanilla.</b>			
		0905.00.10	--- Neither crushed nor ground.	15%	075 211 00	Kg
		0905.00.20	--- Other	15%	075 212 00	Kg
09.06	0906.10		<b>Cinnamon and cinnamon-tree flowers.</b>			
		0906.10.00	- Neither crushed nor ground	15%	075 220 00	Kg
		0906.20	- Crushed or ground	15%	075 230 00	Kg
09.07	0907.00		<b>Cloves (whole fruit, cloves and stems).</b>			
		0907.00.10	--- Neither crushed nor ground	15%	075 241 00	Kg
		0907.00.20	--- Crushed or ground	15%	075 242 00	Kg
09.08	0908.10		<b>Nutmeg, mace and cardamoms.</b>			
			- Nutmeg			
		0908.10.10	--- Neither crushed nor ground	15%	075 251 10	Kg
		0908.10.20	--- Crushed or ground	15%	075 251 20	Kg
		0908.20	- Mace			
		0908.20.10	--- Neither crushed nor ground	5%	075 252 10	Kg
		0908.20.20	--- Mace crushed or ground	5%	075 252 20	Kg
		0908.30	- Cardamoms			
		0908.30.10	--- Neither crushed nor ground	15%	075 253 10	Kg
		0908.30.20	--- Crushed or ground	15%	075 253 20	Kg
9.09	0909.10		<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.</b>			
			- Seeds of anise or badian			



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		0909.10.10	--- Neither crushed nor ground	15%	075 261 10	Kg
		0909.10.20	--- Crushed or ground	15%	075 261 20	Kg
	0909.20		- Seeds of coriander			
		0909.20.10	--- Neither crushed nor ground	15%	075 262 10	Kg
		0909.20.20	--- Crushed or ground	15%	075 262 20	Kg
	0909.30		- Seeds of cumin			
		0909.30.10	--- Neither crushed nor ground	15%	075 263 10	Kg
		0909.30.20	--- Crushed or ground	15%	075 263 20	Kg
	0909.40		- Seeds of caraway			
		0909.40.10	--- Neither crushed nor ground	15%	075 264 10	Kg
		0909.40.20	--- Crushed or ground	15%	075 264 20	Kg
	0909.50		- Seeds of fennel, juniper berries			
		0909.50.10	--- Neither crushed nor ground	15%	075 265 10	Kg
		0909.50.20	--- Crushed or ground	15%	075 265 20	Kg
<b>09.10</b>			<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.</b>			
	0910.10		- Ginger			
		0910.10.10	--- Neither crushed nor ground	15%	075 271 00	Kg
		0910.10.90	--- Crushed or ground	15%	075 279 00	Kg
	0910.20		- Saffron			
		0910.20.10	--- Neither crushed nor ground	15%	075 281 10	Kg
		0910.20.20	--- Crushed or ground	15%	075 281 20	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	0910.30		- Turmeric (curcuma)			
		0910.30.10	--- Neither crushed nor ground	15%	075 291 10	Kg
		0910.30.20	--- Crushed or ground	15%	075 291 20	Kg
	0910.40		- Thyme; bay leaves			
		0910.40.10	--- Neither crushed nor ground	15%	075 289 10	Kg
		0910.40.20	--- Crushed or ground	15%	075 289 20	Kg
	0910.50	0910.50.00	- Curry	15%	075 292 00	Kg
			- Other spices			
	0910.91	0910.91.00	-- Mixtures referred to in Note 1 (b) to this Chapter	15%	075 293 00	Kg
	0910.99	0910.99.00	-- Other	15%	075 299 00	Kg

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 Customs and Excise
 

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## FIRST SCHEDULE—continued

## CHAPTER 10 – CEREALS

**Notes.**

- 1.- (a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
- (b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.
- 2.- Heading 10.05 does not cover sweet corn (Chapter 7).

**Subheading Note.**

- 1.- The term "durum wheat" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
10.01	1001.10	1001.10.00	Wheat and meslin. - Durum wheat	Shs. 3.70 per Kg or 35%	041 100 00	Kg
	1001.90	1001.90.00	- Other	Shs. 3.70 per Kg or 35%	041 200 00	Kg
10.02	1002.00	1002.00.00	Rye.	15%	045 100 00	Kg
10.03	1003.00	1003.00.00	Barley.	30%	043 000 00	Kg
10.04	1004.00	1004.00.00	Oats.	15%	045 200 00	Kg
10.05			Maize (corn).			
	1005.10	1005.10.00	- Seed	Per Kg, Shs. 2.50 or 30%	044 100 00	Kg

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## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>10.06</b>	1006.90	1006.90.00	- Other maize (corn)	Free	044 900 00	Kg
			<b>Rice.</b>			
	1006.10	1006.10.00	- Rice in the husk (paddy or rough)	Per Kg. Shs. 4 20 or 35%	042 100 00	Kg
	1006.20	1006.20.00	- Husked (brown) rice	Per Kg. Shs. 4 20 or 35%	042 200 00	Kg
	1006.30	1006.30.00	- Semi-milled or wholly milled rice, whether or not polished or glazed	Per Kg. Shs. 4 20 or 35%	042 310 00	Kg
	1006.40	1006.40.00	- Broken rice	Per Kg. Shs. 4 20 or 35%	042 320 00	Kg
<b>10.07</b>	1007.00	1007.00.00	<b>Grain sorghum.</b>	15%	045 300 00	Kg
<b>10.08</b>			<b>Buckwheat, millet and canary seed; other cereals.</b>			
	1008.10	1008.10.00	- Buckwheat	15%	045 920 00	Kg
	1008.20	1008.20.00	- Millet	15%	045 910 00	Kg
	1008.30	1008.30.00	- Canary seed	15%	045 930 00	Kg
	1008.90	1008.90.00	- Other cereals	15%	045 990 00	Kg

FIRST SCHEDULE—*continued*

## CHAPTER 11 – PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

**Notes.**

1.- This Chapter does not cover—

- (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
- (b) Prepared flours, groats, meals or starches of heading 19.01;
- (c) Corn flakes or other products of heading 19.04;
- (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
- (e) Pharmaceutical products (Chapter 30); or
- (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

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

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading No. 23.02. "However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04."

(B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

FIRST SCHEDULE—*continued*

Otherwise, they fall in heading 11.03 or 11.04.

Cereal (1)	Starch content (2)	Ash content (3)	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns) (4)	500 micrometres (microns) (5)
Wheat and rye	45%	2.5%	80%	-
Barley .....	45%	3%	80%	-
Oats .....	45%	5%	80%	-
Maize (corn) and grain sorghum .....	45%	2%	-	90%
Rice .....	45%	1.6%	80%	-
Buckwheat .....	45%	4%	80%	-

- 3.- For the purposes of heading 11.03, the terms "**groats**" and "**meal**" mean products obtained by the fragmentation of cereal grains, of which—
- (a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm,
  - (b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>11.01</b>			<b>Wheat or meslin flour.</b>			
	1101.00	1101.00.10	--- Wheat flour.	60%	046 110 00	Kg
		1101.00.20	--- Meslin flour.	60%	046 120 00	Kg
<b>11.02</b>			<b>Cereal flours other than of wheat or meslin.</b>			
	1102.10	1102.10.00	- Rye flour	15%	047 191 00	Kg
	1102.20	1102.20.00	- Maize (corn) flour	35%	047 110 00	Kg
	1102.30	1102.30.00	- Rice flour	15%	047 192 00	Kg
	1102.90	1102.90.00	- Other	15%	047 199 00	Kg
<b>11.03</b>			<b>Cereal groats, meal and pellets.</b>			
			- Groats and meal:			
	1103.11	1103.11.00	-- Of wheat	15%	046 210 00	Kg
	1103.13	1103.13.00	-- Of maize (corn)	15%	047 210 00	Kg
	1103.19		-- Of other cereals			
		1103.19.10	--- Of mesmerin	15%	047 229 10	Kg
		1103.19.90	--- Other	15%	047 229 90	Kg
	1103.20	1103.20.00	- Pellets:	15%	046 200 00	Kg
<b>11.04</b>			<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.</b>			
			- Rolled or flaked grains:	15%		Kg

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	1104.12	1104.12.00	-- Of oats	15%	048 135 00	Kg
	1104.19	1104.19.00	-- Of other cereals	15%	048 139 00	Kg
			- Other worked grains (for example, hulled, pearled, sliced or kibbled):			
	1104.22	1104.22.00	-- Of oats	15%	048 142 00	Kg
	1104.23	1104.23.00	-- Of maize (corn)	15%	048 143 00	Kg
	1104.29	1104.29.00	-- Of other cereals	15%	048 149 00	Kg
	1104.30	1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	15%	048 150 00	Kg
<b>11.05</b>			<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>			
	1105.10	1105.10.00	- Flour, meal and powder	15%	056 410 00	Kg
	1105.20	1105.20.00	- Flakes, granules and pellets	15%	056 420 00	Kg
<b>11.06</b>			<b>Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.</b>			
	1106.10	1106.10.00	- Of the dried leguminous vegetables of heading 07.13	15%	056 460 00	Kg
	1106.20	1106.20.00	- Of sago or of roots or tubers of heading 07.14	15%	056 470 00	Kg
	1106.30	1106.30.00	- Of the products of Chapter 8	15%	056 480 00	Kg



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FIRST SCHEDULE—*continued*

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Import Duty</i>	<i>SITC No.</i>	<i>Unit of Quantity</i>
<b>11.07</b>			<b>Malt, whether or not roasted.</b>			
	1107.10	1107.10.00	- Not roasted	30%	048 210 00	Kg
	1107.20	1107.20.00	- Roasted	30%	048 220 00	Kg
<b>11.08</b>			<b>Starches; inulin.</b>			
			- Starches:			
	1108.11	1108.11.00	-- Wheat starch	15%	592 110 00	Kg
	1108.12	1108.12.00	-- Maize (corn) starch	15%	592 120 00	Kg
	1108.13	1108.13.00	-- Potato starch	Free	592 130 00	Kg
	1108.14	1108.14.00	-- Manioc (cassava) starch	15%	592 140 00	Kg
	1108.19	1108.19.00	-- Other starches	15%	592 150 00	Kg
	1108.20	1108.20.00	- Inulin	15%	592 160 00	Kg
<b>11.09</b>	<b>1109.00</b>	<b>1109.00.00</b>	<b>Wheat gluten, whether or not dried.</b>	15%	592 170 00	Kg

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FIRST SCHEDULE—*continued*CHAPTER 12 – OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS,  
SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER**Notes.**

- 1.- Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
- 2.- Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of heading 23.04 to 23.06.
- 3.- For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".  
Heading 12.09 does not, however, apply to the following even if for sowing—
  - (a) Leguminous vegetables or sweet corn (Chapter 7);
  - (b) Spices or other products of Chapter 9;
  - (c) Cereals (Chapter 10); or
  - (d) Products of headings 12.01 to 12.07 or 12.11.
- 4.- Heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.  
Heading 12.11 does not, however, apply to—
  - (a) Medicaments of Chapter 30;
  - (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
  - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

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FIRST SCHEDULE—*continued*

- 5.- For the purposes of heading 12.12, the term "seaweeds and other algae" does not include—
- (a) Dead single-cell micro-organisms of heading 21.02;
  - (b) Cultures of micro-organisms of heading 30.02; or
  - (c) Fertilisers of heading 31.01 or 31.05.

**Subheading Note.**

- 1.- For the purposes of subheading 1205.10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff Number</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>12.01</b>	1201.00	1201.00.00	<b>Soya beans, whether or not broken.</b>	5%	222 200 00	Kg
<b>12.02</b>			<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>			
	1202.10	1202.10.00	- In shell	5%	222 110 00	Kg
	1202.20	1202.20.00	- Shelled, whether or not broken	5%	222 120 00	Kg
12.03	1203.00	1203.00.00	Copra	15%	223 100 00	Kg
12.04	1204.00	1204.00.00	Linseed, whether or not broken.	Free	223 400 00	Kg
12.05			Rape or colza seeds, whether or not broken.			
	1205.10	1205.10.00	- Low erucic acid rape or colza seeds	Free	222 610 00	Kg
	1205.90	1205.90.00	- Other	Free	222 619 00	Kg
<b>12.06</b>	1206.00	1206.00.00	<b>Sunflower seeds, whether or not broken.</b>	Free	222 400 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>12.07</b>			<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>			
	1207.10	1207.10.00	- Palm nuts and kernels	15%	223 200 00	Kg
	1207.20	1207.20.00	- Cotton seeds	Free	222 300 00	Kg
	1207.30	1207.30.00	- Castor oil seeds	Free	223 500 00	Kg
	1207.40	1207.40.00	- Sesamum seeds	Free	222 500 00	Kg
	1207.50	1207.50.00	- Mustard seeds	Free	222 620 00	Kg
	1207.60	1207.60.00	- Safflower seeds	Free	222 700 00	Kg
			- Other			
	1207.91	1207.91.00	-- Poppy seeds	15%	223 710 00	Kg
	1207.99	1207.99.00	-- Other	5%	223 790 00	Kg
<b>12.08</b>			<b>Flours and meals of oil seeds or oleaginous fruits, other than these of mustard.</b>			
	1208.10	1208.10.00	- Of soya beans	15%	223 910 00	Kg
	1208.90	1208.90.00	- Other	15%	223 990 00	Kg
<b>12.09</b>			<b>Seeds, fruit and spores, of a kind used for sowing.</b>			
	1209.10	1209.10.00	- Sugar beet seed	15%	292 510 00	Kg
			- Seeds of forage plants:			
	1209.21	1209.21.00	-- Lucerne (alfalfa) seed	15%	292 521 00	Kg
	1209.22	1209.22.00	-- Clover ( <i>Trifolium</i> spp.) seed	15%	292 522 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	1209.23	1209.23.00	-- Fescue seed	15%	292 523 00	Kg
	1209.24	1209.24.00	-- Kentucky blue grass ( <i>Poa pratensis</i> L.) seed	15%	292 524 00	Kg
	1209.25	1209.25.00	-- Rye grass ( <i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed	15%	292 525 00	Kg
	1209.26	1209.26.00	-- Timothy grass seed	15%	292 526 00	Kg
	1209.29	1209.29.00	-- Other	15%	292 529 00	Kg
	1209.30	1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers - Other	15%	292 530 00	Kg
	1209.91	1209.91.00	-- Vegetable seeds	15%	292 549 00	Kg
	1209.99	1209.99.00	-- Other	15%	292 590 00	Kg
<b>12.10</b>			<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</b>			
	1210.10	1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	15%	054 841 00	Kg
	1210.20	1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	Free	054 842 00	Kg
<b>12.11</b>			<b>Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes; fresh or dried, whether or not cut, crushed or powdered.</b>			

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	1211.10	1211.10.00	- Liquorice roots	15%	292 410 00	Kg
	1211.20	1211.20.00	- Ginseng roots	15%	292 420 00	Kg
	1211.30	1211.30.00	- Coca leaf	15%	292 493 00	Kg
	1211.40	1211.40.00	- Poppy straw	15%	292 494 00	Kg
			- Other			
	1211.90	1211.90.10	--- For Pharmaceutical purposes e.g. Cinchona bark	15%	292 491 00	Kg
		1211.90.20	--- Pyrethrum	15%	292 492 00	Kg
		1211.90.90	--- Other	15%	292 499 00	Kg
<b>12.12</b>			<b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus) of a kind used primarily for human consumption, not elsewhere specified or included.</b>			
	1212.10	1212.10.00	- Locust beans, including locust bean seeds	15%	054 891 00	Kg
	1212.20	1212.20.00	- Seaweeds and other algae	15%	292 970 00	Kg
	1212.30	1212.30.00	- Apricot, peach (including nectarine) or plum stones and kernels	15%	054 850 00	Kg

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*Customs and Excise*


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## FIRST SCHEDULE—continued

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Import Duty</i>	<i>SITC No.</i>	<i>Unit of Quantity</i>
			- Other:			
	1212.91	1212.91.00	-- Sugar beet	15%	054 870 00	Kg
	1212.99	1212.99.00	-- Other	15%	054 899 00	Kg
<b>12.13</b>	1213.00	1213.00.00	<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.</b>	15%	081 110 00	Kg
<b>12.14</b>			<b>Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.</b>			
	1214.10	1214.10.00	- Lucerne (alfalfa) meal and pellets	15%	081 120 00	Kg
	1214.90	1214.90.00	- Other	15%	081 130 00	Kg

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## FIRST SCHEDULE—continued

## CHAPTER 13 – LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

**Note.**

- 1.- Heading 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. The heading does not apply to—
- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 17.04);
  - (b) Malt extract (heading 19.01);
  - (c) Extracts of coffee, tea or maté (heading 21.01);
  - (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
  - (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
  - (f) Concentrates of poppy straw containing less than 50% by weight of alkaloids (heading 29.39);
  - (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
  - (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
  - (i) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
  - (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
13.01			Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).			
	1301.10	1301.10.00	- Lac	Free	292 210 00	Kg
	1301.20	1301.20.00	- Gum Arabic	Free	292 220 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
13.02	1301.90	1301.90.00	- Other	Free	292 290 00	Kg
			<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b>			
			- Vegetable saps and extracts:			
	1302.11	1302.11.00	-- Opium	15%	292 941 00	Kg
	1302.12	1302.12.00	-- Of liquorice	Free	292 943 00	Kg
	1302.13	1302.13.00	-- Of hops	Free	292 945 00	Kg
	1302.14	1302.14.00	-- Of pyrethrum or of the roots of plants containing rotenone	Free	292 947 00	Kg
			-- Other			
	1302.19	1302.19.10	--- Papain, crude	15%	292 949 10	Kg
		1302.19.20	--- Sisal sludge extracts	Free	292 949 20	Kg
		1302.19.90	--- Other	Free	292 949 90	Kg
	1302.20	1302.20.00	- Pectic substances, pectinates and pectates	Free	292 950 00	Kg
			- Mucilages and thickeners, whether or not modified, derived from vegetable products:			
	1302.31	1302.31.00	-- Agar-agar	15%	292 961 00	Kg
	1302.32	1302.32.00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	Free	292 965 00	Kg
	1302.39	1302.39.00	-- Other	Free	292 969 00	Kg

FIRST SCHEDULE—continued

CHAPTER 14 – VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

- 1.- This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
- 2.- Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
- 3.- Heading 14.02 does not apply to wood wool (heading 44.05).
- 4.- Heading 14.03 does not apply to prepared knots or tufts for broom or brush making (heading 96.03).

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
14.01			Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).			
	1401.10	1401.10.00	- Bamboos	15%	292 310 00	Kg
	1401.20	1401.20.00	- Rattans	15%	292 320 00	Kg
	1401.90	1401.90.00	- Other	15%	292 390 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
14.02	1402.00	1402.00.00	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.	15%	292 920 00	Kg
14.03	1403.00	1403.00.00	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles.	15%	292 930 00	Kg
14.04			<b>Vegetable products not elsewhere specified or included.</b>			
	1404.10		- Raw vegetable materials of a kind used primarily in dyeing or tanning			
		1404.10.10	--- Mangrove bark	15%	292 991 10	Kg
		1404.10.20	--- Wattle bark	15%	292 991 20	Kg
		1404.10.30	--- Annatto seed, whole or powdered	15%	292 991 30	Kg
		1404.10.90	--- Other	15%	292 991 90	Kg
	1404.20	1404.20.00	- Cotton linters	15%	263 200 00	Kg
			- Other			
		1404.90.10	--- Hard seed, pips, hulls and nuts of a kind used for curving (for example corozo and dom)	15%	292 999 10	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		1404.90.20	--- Pyrethrum marc	15%	292 999 20	Kg
		1404.90.90	--- Other	15%	292 999 90	Kg

SECTION III – ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS  
PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXESCHAPTER 15 – ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;  
PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

## Notes.

- 1.- This Chapter does not cover—
  - (a) Pig fat or poultry fat of heading 02.09;
  - (b) Cocoa butter, fat or oil (heading 18.04);
  - (c) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);
  - (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
  - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI, or
  - (f) Faciæ derived from oils (heading 40.02).
- 2.- Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
- 3.- Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
- 4.- Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

FIRST SCHEDULE—*continued***Subheading Note**

1. For the purposes of subheadings 1514.11 and 1514.19, the expression "low erucic acid rape of colza oil" means the fixed oil which has an erucic acid content of less than 2% by weight.

**ADDITIONAL NATIONAL NOTES**

- (a) Fixed vegetable oils, fluid or solid, obtained by pressure, shall be considered "CRUDE" if they have undergone no processing other than decantation, centrifugation or filtration, provided that, in order to separate the oils from solid particles only mechanical force, such as gravity, pressure or centrifugal force, has been imported, excluding any absorption filtering process, fractionation or other physical or chemical process. If obtained by extraction, an oil shall continue to be considered as "CRUDE", provided that it has undergone no change in colour, odour or taste when compared with the corresponding oil obtained by pressure.
- (b) For the purpose of Tariff No. 1511.10.00, palm oil shall be classified as "crude" if in addition to (a) above—

- (i) it complies with the following chemical characteristics—

<u>Identify Characteristics</u>	<u>Typical Values</u>
1. Colour (5.25 Iovibond cell)	Above 20 Red
2. Free Fatty Acid (as palmitic)%	2 to 5
3. Iodine Value wjjs	50.6 to 55.1
4. Saponification value mg KOH/g	190.1 to 201.7
5. Fatty Acid	

<u>Composition, %</u>	<u>Symbol</u>
Fatty Acid	C12:0 0 to 0.4
Lauric	C14:0 0.6 to 1.7
Myristic	C16:0 41.1 to 47.0
Palmitoleic	C16:1 0 to 0.6

FIRST SCHEDULE—continued

Composition, %	Symbol	
Stearic	C18:0	3.7 to 5.6
Linoleic	C18:2	6.6 to 11.9
Linolenic	C18:3	0 to 0.8

(ii) It has not been fractionated, has not undergone any absorption filtering process or neutralized, or bleached or deodorized, nor has it undergone any physical or chemical process.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
15.01	1501.00	1501.00.00	<b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.</b>	15%	411 200 00	Kg
15.02	1502.00	1502.00.10	--- Raw, not rendered	25%	411 321 00	Kg
		1502.00.20	--- Tallow (including premier just)	Free	411 322 00	Kg
		1502.00.90	--- Other	30%	411 329 00	Kg
15.03	1503.00	1503.00.00	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>	15%	411 330 00	Kg
15.04			<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.</b>			
	1504.10	1504.10.00	- Fish-liver oils and their fractions	5%	411 110 00	Kg
	1504.20	1504.20.00	- Fats and oils and their fractions, of fish, other than liver oils	5%	411 120 00	Kg
	1504.30	1504.30.00	- Fats and oils and their fractions, of marine mammals	15%	411 130 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
15.05	1505.00	1505.00.00	Wool grease and fatty substances derived therefrom (including lanolin).	Free	411 350 00	Kg
15.06	1506.00	1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	15%	411 390 00	Kg
15.07			Soya-bean oil and its fractions, whether or not refined, but not chemically modified.			
	1507.10	1507.10.00	- Crude oil, whether or not degummed	5%	421 110 00	Kg
	1507.90	1507.90.00	- Other	30%	421 190 00	Kg
15.08			Ground-nut oil and its fractions, whether or not refined, but not chemically modified.			
	1508.10	1508.10.00	- Crude oil	5%	421 310 00	Kg
	1508.90	1508.90.00	- Other	30%	421 390 00	Kg
15.09			Olive oil and its fractions, whether or not refined, but not chemically modified.			
	1509.10	1509.10.00	- Virgin	15%	421 410 00	Kg
	1509.90	1509.90.00	- Other	30%	421 420 00	Kg
15.10	1510.00	1510.00.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	15%	421 490 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
15.11	1511.10	1511.10.00	<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b> - Crude oil	Free	422 210 00	Kg
	1511.90	1511.90.00	- Other	30%	422 290 00	Kg
15.12			<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b> - Sunflower-seed or safflower oil and fractions thereof:			
	1512.11	1512.11.10	--- Sunflower seed oil, crude	5%	421 511 00	Kg
		1512.11.20	--- Safflower seed oil, Crude	5%	421 519 00	Kg
	1512.19	1512.19.10	--- Other oil of sunflower seed, refined or semi-refined, and its fractions, but not chemically modified	30%	421 591 00	Kg
		1512.19.20	--- other	30%	421 599 00	Kg
	1512.21	1512.21.00	- Cotton-seed oil and its fractions: -- Crude oil, whether or not gossypol has been removed	Free	421 210 00	Kg
	1512.29	1512.29.00	-- Other	30%	421 290 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>15.13</b>			<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>			
			- Coconut (copra) oil and its fractions:			
	1513.11	1513.11.00	-- Crude oil	5%	422 310 00	Kg
	1513.19	1513.19.00	-- Other	30%	422 390 00	Kg
			- Palm kernel or babassu oil and fractions thereof:			
	1513.21		-- Crude oil:			
		1513.21.10	--- Palm kernel oil	5%	422 411 00	Kg
		1513.21.20	--- Babassu oil	15%	422 412 00	Kg
	1513.29		-- Other			
		1513.29.10	--- Palm kernel oil	30%	422 491 00	Kg
		1513.29.20	--- Babassu oil	30%	422 492 00	Kg
<b>15.14</b>			<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>			
			- Low erucic acid rape or colza oil and its fractions:			
	1514.11	1514.11.00	-- Crude oil	5%	421 710 00	Kg
	1514.19	1514.19.00	-- Other	30%	421 790 00	Kg
			- Other			
	1514.91	1514.91.00	-- Crude oil	5%	421 711 00	Kg

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
15.15	1514.99	1514.99.00	-- Other	30%	421 799 00	Kg
			<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b>			
			- Linseed oil and its fractions:			
	1515.11	1515.11.00	-- Crude oil	5%	422 110 00	Kg
	1515.19	1515.19.00	-- Other	30%	422 190 00	Kg
			- Maize (corn) oil and its fractions:			
	1515.21	1515.21.00	-- Crude oil	5%	421 610 00	Kg
	1515.29	1515.29.00	-- Other	30%	421 690 00	Kg
	1515.30	1515.30.00	- Castor oil and its fractions	15%	422 500 00	Kg
	1515.40	1515.40.00	- Tung oil and its fractions	15%	422 910 00	Kg
	1515.50	1515.50.00	- Sesame oil and its fractions	15%	421 800 00	Kg
	1515.90		- Other			
		1515.90.10	--- Hemp-seed oil	25%	422 999 10	Kg
		1515.90.20	--- Jojoba oil	15%	422 999 20	Kg
		1515.90.90	--- Other	35%	422 999 90	Kg
15.16			<b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</b>			

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	1516.10		- Animal fats and oils and their fractions			
		1516.10.10	--- Fish liver oils and their fractions	15%	431 211 00	Kg
		1516.10.20	--- Other fish liver oils and their fractions	15%	431 212 00	Kg
		1516.10.30	--- Fats and oils and their fractions, of marine mammals	15%	431 213 00	Kg
		1516.10.90	--- Other	15%	431 219 00	Kg
	1516.20	1516.20.00	- Vegetable fats and oils and their fractions	35%	431 220 00	Kg
<b>15.17</b>			<b>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.</b>			
	1517.10	1517.10.00	- Margarine, excluding liquid margarine	35%	091 010 00	Kg
	1517.90	1517.90.00	- Other	30%	091 090 00	Kg
<b>15.18</b>	1518.00	1518.00.00	<b>Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures of preparations of animal or vegetable fats or oils of this chapter, not elsewhere specified or included.</b>	35%	431 100 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
15.20	1520.00	1520.00.00	Glycerol, crude; glycerol water and glycerol lyes.	15%	512 220 00	Kg
15.21			Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.			
	1521.10	1521.10.00	- Vegetable waxes	Free	431 410 00	Kg
	1521.90		- Other			
		1521.90.10	--- Spermaceti	Free	431 421 00	Kg
		1521.90.90	--- Other	15%	431 429 00	Kg
15.22			Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.			
	1522.00	1522.00.10	--- Degras	15%	431 331 00	Kg
		1522.00.90	--- Other	15%	431 339 00	Kg

FIRST SCHEDULE—*continued*SECTION IV – PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;  
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**Note.**

- 1.- In this Section the term "**pellets**" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

CHAPTER 16 – PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS,  
MOLLUSCS OR OTHER AQUATIC INVERTEBRATES**Notes.**

- 1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.
- 2.- Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

**Subheading Notes.**

- 1.- For the purposes of subheading 1602.10, the expression "**homogenised preparations**" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.
- 2.- The fish and crustaceans specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
16.01	1601.00	1601.00.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	35%	017 200 00	Kg
16.02			Other prepared or preserved meat, meat offal or blood.			
	1602.10	1602.10.00	- Homogenised preparations	35%	098 110 00	Kg
	1602.20	1602.20.00	- Of liver of any animal	35%	017 300 00	Kg
			- Of poultry of heading 01.05:			
	1602.31	1602.31.00	-- Of turkeys	35%	017 410 00	Kg
	1602.32	1602.32.00	-- Of fowls of the species Gallus domesticus	35%	017 420 00	Kg
	1602.39	1602.39.00	-- Other	35%	017 490 00	Kg
			- Of swine:			
	1602.41	1602.41.00	-- Hams and cuts thereof	35%	017 510 00	Kg
	1602.42	1602.42.00	-- Shoulders and cuts thereof	35%	017 520 00	Kg
	1602.49	1602.49.00	-- Other, including mixtures	35%	017 590 00	Kg
			- of bovine animals			
	1602.50	1602.50.10	--- Canned beef	35%	017 610 00	Kg
		1602.50.90	--- Other	35%	017 690 00	Kg
	1602.90	1602.90.00	- Other, including preparations of blood of any animal	35%	017 900 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>16.03</b>			<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>			
	1603.00	1603.00.10	--- Extracts and juices of meat	35%	017 110 00	Kg
		1603.00.90	--- Other	35%	017 190 00	Kg
<b>16.04</b>			<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</b>			
			- Fish, whole or in pieces, but not minced:			
	1604.11	1604.11.00	-- Salmon	15%	037 110 00	Kg
	1604.12	1604.12.00	-- Herrings	15%	037 121 00	Kg
	1604.13	1604.13.00	-- Sardines, sardinella and brisling or sprats	15%	037 129 00	Kg
	1604.14	1604.14.00	-- Tunas, skipjack and bonito ( <i>Sarda spp.</i> )	15%	037 130 00	Kg
	1604.15	1604.15.00	-- Mackerel	15%	037 140 00	Kg
	1604.16	1604.16.00	-- Anchovies	15%	037 151 00	Kg
	1604.19	1604.19.00	-- Other	15%	037 159 00	Kg
	1604.20	1604.20.00	- Other prepared or preserved fish	15%	037 160 00	Kg
	1604.30	1604.30.00	- Caviar and caviar substitutes	15%	037 170 00	Kg
<b>16.05</b>			<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.</b>			
	1605.10	1605.10.00	- Crab	15%	037 211 00	Kg
	1605.20	1605.20.00	- Shrimps and prawns	15%	037 212 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	1605.30	1605.30.00	- Lobster	15%	037 213 00	Kg
	1605.40	1605.40.00	- Other crustaceans	15%	037 219 00	Kg
	1605.90	1605.90.00	- Other	15%	037 220 00	Kg

## CHAPTER 17 – SUGARS AND SUGAR CONFECTIONERY

**Note.**

- 1.- This Chapter does not cover—
- Sugar confectionery containing cocoa (heading 18.06);
  - Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40, or
  - Medicaments or other products of Chapter 30.

**Subheading Note.**

- 1.- For the purposes of subheadings 1701.11 and 1701.12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

**NATIONAL NOTES**

1. For the purposes of Tariff No. 1701.99.90 the expression "refined sugar for industrial use" means refined sugar which meets the following quantitative criteria—
- Polarimeter reading of 99.8 degrees or more.
  - Colour in solution (CUMSA Units (Max) 60.
  - Invert sugar content, % mm (Max) 0.04.
  - Moisture, % mm (Max) 0.07.



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
17.01			<b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>			
			- Raw sugar not containing added flavouring or colouring matter:			
	1701.11		-- Cane sugar			
		1701.11.10	--- Jaggery	15%	061 111 00	Kg
		1701.11.90	--- Other	Per Kg. Shs. 12.00 or 100%	061 119 00	Kg
	1701.12	1701.12.00	-- Beet sugar	Per Kg. Shs. 12.00 or 100%	061 120 00	Kg
			- Other:			
	1701.91		-- Containing added flavouring or colouring matter			
		1701.91.10	--- Of a polarimeter reading of 99.5 degrees or more but less than 99.8 degrees	Per Kg. Shs. 12.00 or 100%	061 211 00	Kg
		1701.91.90	--- Of a polarimeter reading of more than 99.8 degrees	Per Kg. Shs. 12.00 or 100%	061 219 00	Kg
	1701.99		-- Other			
		1701.99.10	--- Of a polarimeter reading of 99.5 degrees or more but less than 99.8 degrees	Per Kg. Shs. 12.00 or 100%	061 291 00	Kg
		1701.99.90	--- Of a polarimeter reading of more than 99.8 degrees	Per Kg. Shs. 12.00 or 100%	061 299 00	Kg

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
17.02			<b>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.</b>			
			- Lactose and lactose syrup.			
	1702.11	1702.11.00	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	15%	061 911 00	Kg
	1702.19	1702.19.00	-- Other	15%	061 919 00	Kg
	1702.20	1702.20.00	- Maple sugar and maple syrup	15%	061 920 00	Kg
	1702.30	1702.30.00	-- Glucose and dextrose including syrup not containing fructose or containing in the dry state less than 20% by weight of fructose.	15%	061 931 00	Kg
	1702.40	1702.40.10	--- Glucose and dextrose including syrup containing in the dry state at least 20% by weight but less than 50% by weight of fructose excluding invert sugar	Free	061 941 00	Kg
		1702.40.20	--- Dextrose monohydrate (Medicinal Glucose)	Free	061 942 00	Kg
		1702.40.90	--- other	15%	06194200	Kg
	1702.50	1702.50.00	- Chemically pure fructose	15%	061 950 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	1702.60	1702.60.00	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	15%	061 960 00	Kg
	1702.90	1702.90.00	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose.	Free	061 990 00	Kg
<b>17.03</b>			<b>Molasses resulting from the extraction or refining of sugar.</b>			
	1703.10	1703.10.00	- Cane molasses	15%	061 510 00	Kg
	1703.90	1703.90.00	- Other	15%	061 590 00	Kg
<b>17.04</b>			<b>Sugar confectionery (including white chocolate), not containing cocoa.</b>			
	1704.10	1704.10.00	- Chewing gum, whether or not sugar-coated	Per Kg Kshs. 70.00 or 35%	062 210 00	Kg
	1704.90	1704.90.00	- Other	Per Kg Kshs. 70.00 or 35%	062 290 00	Kg

FIRST SCHEDULE—continued

CHAPTER 18 – COCOA AND COCOA PREPARATIONS

Notes.

- 1.- This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
- 2.- Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>18.01</b>	1801.00	1801.00.00	<b>Cocoa beans, whole or broken, raw or roasted.</b>	15%	072 100 00	Kg
<b>18.02</b>	1802.00	1802.00.00	<b>Cocoa shells, husks, skins and other cocoa waste.</b>	15%	072 500 00	Kg
<b>18.03</b>			<b>Cocoa paste, whether or not defatted.</b>			
	1803.10	1803.10.00	- Not defatted	15%	072 310 00	Kg
	1803.20	1803.20.00	- Wholly or partly defatted	Free	072 320 00	Kg
<b>18.04</b>	1804.00	1804.00.00	<b>Cocoa butter, fat and oil.</b>	Free	072 400 00	Kg
<b>18.05</b>	1805.00	1805.00.00	<b>Cocoa powder, not containing added sugar or other sweetening matter.</b>	Free	072 200 00	Kg
<b>18.06</b>			<b>Chocolate and other food preparations containing cocoa.</b>			
	1806.10	1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	35%	073 100 00	Kg
			- Other, in blocks, slabs or bars:			

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	1806.20	1806.20.00	- Other preparations in blocks or slabs or bars weighing more than 2 Kg or in liquid or paste, powder granular or other bulk form in containers or immediate packing of a content exceeding 2 Kg	Per Kg Kshs. 70.00 or 35%	073 200 00	Kg
	1806.31		- Filled			
		1806.31.10	--- Chocolate confectionery	35%	073 311 00	Kg
		1806.31.90	--- Other	35%	073 319 00	Kg
	1806.32		-- Not filled			
		1806.32.10	--- Chocolate confectionery	35%	073 321 00	Kg
		1806.32.90	--- Other	35%	073 329 00	Kg
	1806.90		- Other			Kg
		1806.90.10	--- Chocolate powder, paste and coatings	35%	073 910 00	Kg
		1806.90.20	--- Other food preparations containing cocoa	35%	073 920 00	Kg
		1806.90.90	--- Other	35%	073 990 00	Kg

FIRST SCHEDULE—*continued*CHAPTER 19 – PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK;  
PASTRYCOOKS' PRODUCTS**Notes.**

- 1.- This Chapter does not cover—
  - (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
  - (c) Medicaments or other products of Chapter 30.
- 2.- For the purposes of heading 19.01—
  - (a) The term "**groats**" means cereals groats of Chapter 11;
  - (b) The terms "**flour**" and "**meal**" mean—
    - (1) Cereal flour and meal of Chapter 11, and
    - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).
- 3.- Heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).
- 4.- For the purposes of heading 19.04, the expression "**otherwise prepared**" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
19.01			Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.			
	1901.10	1901.10.00	Preparations for infant use, put up for retail sale	35%	098 930 00	Kg
	1901.20	1901.20.00	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	35%	048 500 00	Kg
	1901.90		- Other			
		1901.90.10	--- Malt Extracts	15%	098 941 00	Kg
		1901.90.90	--- Other	35%	098 949 00	Kg
19.02			Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.			

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Uncooked pasta, not stuffed or otherwise prepared:			
	1902.11	1902.11.00	-- Containing eggs	35%	048 311 00	Kg
	1902.19	1902.19.00	-- Other	35%	048 319 00	Kg
	1902.20	1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	35%	098 911 00	Kg
	1902.30	1902.30.00	- Other pasta	35%	098 912 00	Kg
	1902.40	1902.40.00	- Couscous	35%	098 919 00	Kg
<b>19.03</b>	1903.00	1903.00.00	<b>Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</b>	35%	056 450 00	Kg
<b>19.04</b>			<b>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.</b>			
	1904.10	1904.10.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	35%	048 110 00	Kg
	1904.20	1904.20.00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	35%	048 160 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	1904.30	1904.30.00	- Bulgur wheat	35%	048 123 00	Kg
	1904.90	1904.90.00	- Other	35%	048 120 00	Kg
<b>19.05</b>			<b>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.</b>			
	1905.10	1905.10.00	- Crispbread	35%	048 411 00	Kg
	1905.20	1905.20.00	- Gingerbread and the like	35%	048 421 00	Kg
			- Sweet biscuits; waffles and wafers:			
	1905.31	1905.31.00	-- Sweet biscuits	35%	048 423 10	Kg
	1905.32	1905.32.00	-- Waffles & wafers	30%	048 423 20	Kg
	1905.40		- Rusks, toasted bread and similar toasted products:			
		1905.40.10	--- Rusks for infants	15%	048 412 10	Kg
		1905.40.20	--- Other rusks	35%	048 412 20	Kg
		1905.40.30	--- Toasted bread and similar toasted products	35%	048 412 30	Kg
	1905.90		- Other:			
		1905.90.10	--- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	35%	048 491 00	Kg

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	1905.90.20	---	Biscuits other than sweet biscuits	35%	048 492 00	Kg
	1905.90.30	---	Ordinary bread, gluten bread and unleavened bread	35%	048 493 00	Kg
	1905.90.40	---	Other bread	35%	048 494 00	Kg
	1905.90.90	---	Other	35%	048 499 00	Kg

CHAPTER 20 – PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

Notes.

- 1.- This Chapter does not cover—
  - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
  - (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
  - (c) Homogenised composite food preparations of heading 21.04.
- 2.- Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
- 3.- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).
- 4.- Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.
- 5.- For the purposes of heading 20.07, the expression “obtained by cooking” means obtained by heat treatment at atmospheric pressure to increase the viscosity of a product through reduction of water content and other means.

## Customs and Excise

## FIRST SCHEDULE—continued

- 6.- For the purposes of heading 20.09, the expression "**juices, unfermented and not containing added spirit**" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

**Subheading Notes.**

- 1.- For the purposes of subheading 2005.10, the expression "**homogenised vegetables**" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.
- 2.- For the purposes of subheading 2007.10, the expression "**homogenised preparations**" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.
- 3.- For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "**Brix value**" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
20.01			<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>			
	2001.10	2001.10.00	- Cucumbers and gherkins	35%	056 711 00	Kg
	2001.90	2001.90.00	- Other	35%	056 719 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
20.02	2002.10	2002.10.00	<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>			
			- Tomatoes, whole or in pieces	35%	056 720 00	Kg
	2002.90	2002.90.10	- Other			
			--- Tomato puree	35%	056 731 00	Kg
			--- Tomato paste concentrate	15%	0567370	Kg
	2002.90.90	--- Other	35%	056 739 00	Kg	
20.03			<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>			
	2003.10	2003.10.00	- Mushrooms of the genus Agaricus	35%	056 741 00	Kg
	2003.20	2003.20.00	- Truffles	35%	056 749 00	Kg
	2003.90	2003.90.00	- Other	35%	056 746 00	Kg
20.04			<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>			
	2004.10	2004.10.00	- Potatoes	35%	056 610 00	Kg
	2004.90	2004.90.00	- Other vegetables and mixtures of vegetables	35%	056 690 00	Kg
20.05			<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b>			

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2005.10	2005.10.00	- Homogenised vegetables	35%	098 120 00	Kg
	2005.20	2005.20.00	- Potatoes	35%	056 760 00	Kg
	2005.40	2005.40.00	- Peas ( <i>Pisum sativum</i> )	35%	056 791 00	Kg
			- Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.):			
	2005.51	2005.51.00	-- Beans, shelled	35%	056 792 00	Kg
	2005.59	2005.59.00	-- Other	35%	056 793 00	Kg
	2005.60	2005.60.00	- Asparagus	35%	056 794 00	Kg
	2005.70	2005.70.00	- Olives	35%	056 795 00	Kg
	2005.80	2005.80.00	- Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )	35%	056 770 00	Kg
	2005.90	2005.90.00	- Other vegetables and mixtures of vegetables	35%	056 799 00	Kg
<b>20.06</b>	2006.00	2006.00.00	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised).</b>	35%	062 100 00	Kg
<b>20.07</b>			<b>Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</b>			
	2007.10	2007.10.00	- Homogenised preparations	35%	098 130 00	Kg
	2007.91	2007.91.00	-- Citrus fruit	35%	058 101 00	Kg
			-- Other			
	2007.99	2007.99.10	--- Jams	35%	058 109 10	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
20.08		2007.99.90	--- Other	35%	058 109 90	Kg
			<b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.</b>			
			- Nuts, ground nuts and other seeds, whether or not mixed together:			
	2008.11	2008.11.00	-- Ground-nuts	35%	058 921 00	Kg
	2008.19	2008.19.00	-- Other, including mixtures	35%	058 929 00	Kg
	2008.20	2008.20.00	- Pineapples	35%	058 930 00	Kg
	2008.30	2008.30.00	- Citrus fruit	35%	058 940 00	Kg
	2008.40	2008.40.00	- Pears	35%	058 961 00	Kg
	2008.50	2008.50.00	- Apricots	35%	058 951 00	Kg
	2008.60	2008.60.00	- Cherries	35%	058 952 00	Kg
	2008.70	2008.70.00	- Peaches, including nectarines	35%	058 959 00	Kg
	2008.80	2008.80.00	- Strawberries	35%	058 962 00	Kg
			- Other, including mixtures other than those of subheading 2008.19:			
	2008.91	2008.91.00	-- Palm hearts	35%	058 963 00	Kg
	2008.92	2008.92.00	-- Mixtures	35%	058 970 00	Kg
	2008.99	2008.99.00	-- Other	35%	058 969 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
20.09			<b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.</b>			
			- Orange juice			
	2009.11	2009.11.00	-- Frozen	35%	059 110 00	Kg
	2009.12	2009.12.00	-- Not frozen, of a brix value not exceeding 20	35%	059 120 00	Kg
	2009.19		--- Other			
		2009.19.10	--- Orange juice of a brix value exceeding 50	15%	059122010	Kg
		2009.19.90	--- Other	35%	05912090	Kg
			- Grape fruit juice:			
	2009.21	2009.21.00	-- Of a brix value not exceeding 20	35%	059 210 00	Kg
	2009.29		--- Other			
		2009.29.10	--- Grape fruit juice of a brix value exceeding 50	15%	05929010	Kg
		2009.29.90	--- Other	35%	05929090	Kg
			- Juice of any other single citrus fruit:			
	2009.31	2009.31.00	-- Of a brix value not exceeding 20	35%	059 310 00	Kg
	2009.39		--- Other			
		2009.39.10	--- Juice of any other single citrus fruit of a brix value exceeding 50	15%	05991910	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		2009.39.90	--- Other	35%	05939090	Kg
			- Pineapple juice:			
2009.41		2009.41.00	-- Of a brix value not exceeding 20	35%	059 811 00	Kg
2009.49			--- Other			
		2009.49.10	--- Pineapple fruit juice of a brix value exceeding 50.	15%	05991910	Kg
		2009.49.90	--- Other	35%	05991990	Kg
2009.50		2009.50.00	- Tomato juice	35%	059 920 00	Kg
			- Grape juice (including grape must):			
2009.61		2009.61.00	-- Of a brix value not exceeding 20	35%	059 921 00	Kg
2009.69			--- Other			
		2009.69.10	--- Grape juice and Grape must juice of a brix value exceeding 50.	15%	05992910	Kg
		2009.69.90	--- Other	35%	05992990	Kg
			- Apple juice:			
2009.71		2009.71.00	-- Of a brix value not exceeding 20	35%	059 941 00	Kg
2009.79			--- Other			
		2009.79.10	--- Apple juice of a brix value exceeding 50.	15%	15994910	Kg
		2009.79.90	--- Other	35%	05994990	Kg
2009.80			--- Other			
		2009.80.10	--- Passion-fruit juice	35%	059 951 00	Kg



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*Customs and Excise*


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FIRST SCHEDULE—*continued*

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Import Duty</i>	<i>SITC No.</i>	<i>Unit of Quantity</i>
		2009.80.20	--- Black currant juice	15%	059 952 00	Kg
		2009.80.91	--- Other juice of a brix value exceeding 50.	15%	05995910	Kg
		2009.80.99	--- Other	35%	05995990	Kg
	2009.90	2009.90.00	- Mixtures of juices	35%	059 960 00	Kg

## CHAPTER 21 – MISCELLANEOUS EDIBLE PREPARATIONS

**Notes.**

- 1.- This Chapter does not cover—
  - (a) Mixed vegetables of heading 07.12;
  - (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
  - (c) Flavoured tea (heading 09.02);
  - (d) Spices or other products of headings 09.04 to 09.10;
  - (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
  - (g) Prepared enzymes of heading 35.07.
- 2.- Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.
- 3.- For the purposes of heading 21.04, the expression "**homogenised composite food preparations**" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up

FIRST SCHEDULE—continued

for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

NATIONAL NOTES

For the purposes of this Chapter, preparations of kind used for the manufacture of alcoholic and non-alcoholic beverages does not include alcoholic and non-alcoholic beverages or preparations which can be rendered Ready To Drink (RTD) by simple dilution (Chapter 22).

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
21.01			<b>Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee.</b> - Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee.			
	2101.11	2101.11.00	-- Extracts, essences and concentrates	15%	071 311 00	Kg
	2101.12	2101.12.00	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	15%	071 312 00	Kg
	2101.20		- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate.			

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		2101.20.10	--- Hot-water soluble, in powder form	15%	074 321 00	Kg
		2101.20.20	--- Cold-water soluble, in powder form	15%	074 322 00	Kg
		2101.20.30	--- Other, hot-water soluble	15%	074 323 00	Kg
		2101.20.90	--- Other, cold-water soluble	15%	074 329 00	Kg
	2101.30	2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	15%	071 330 00	Kg
<b>21.02</b>			<b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.</b>			
	2102.10		- Active yeasts			
		2102.10.10	--- Baker's Yeast	25%	098 611 00	Kg
		2102.10.90	--- Other	15%	098 619 00	Kg
	2102.20	2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	15%	098 620 00	Kg
	2102.30	2102.30.00	- Prepared baking powders	20%	098 630 00	Kg
<b>21.03</b>			<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>			
	2103.10	2103.10.00	- Soya sauce	35%	098 410 00	Kg
	2103.20	2103.20.00	- Tomato ketchup and other tomato sauces	35%	098 420 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2103.30	2103.30.00	- Mustard flour and meal and prepared Mustard	35%	098 430 00	Kg
	2103.90	2103.90.00	- Other	35%	098 490 00	Kg
<b>21.04</b>			<b>Soups and broths and preparations therefor; homogenised composite food preparations.</b>			
	2104.10	2104.10.00	- Soups and broths and preparations therefor	25%	098 500 00	Kg
	2104.20	2104.20.00	- Homogenised composite food preparations	25%	098 140 00	Kg
<b>21.05</b>	21050	2105.00.00	<b>Ice cream and other edible ice, whether or not containing cocoa.</b>	35%	022 330 00	Kg
<b>21.06</b>			<b>Food preparations not elsewhere specified or included.</b>			
	2106.10	2106.10.00	- Protein concentrates and textured protein substances	15%	098 991 00	Kg
	2106.90		- Other			
		2106.90.10	--- Saccharin tablets	15%	098 999 10	Kg
		2106.90.20	--- Specially prepared for infants	Free	098 999 20	Kg
		2106.90.40	--- Other food preparation of a kind used in the manufacture of alcoholic beverages	5%	112 430 00	Kg
		2106.90.50	--- Powdered beer	30%	112 330 00	Kg
		2106.90.70	--- Concentrated beverages rendered ready for consumption by simple dilution with water (eg, syrups, cordials, squashes etc)	35%	098 999 70	Kg

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FIRST SCHEDULE—*continued*

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Import Duty</i>	<i>SITC No.</i>	<i>Unit of Quantity</i>
		2106.90.90	--- Other food preparations	25%	098 999 90	Kg
		2106.90.91	--- Other beverages whether or not containing vitamins and other food supplements	35%	098 999 70	Kg
		2106.90.99	--- Other	35%	098 999 90	Kg

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## CHAPTER 22 – BEVERAGES, SPIRITS AND VINEGAR

**Notes.**

- 1.- This Chapter does not cover—
  - (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
  - (b) Sea water (heading 25.01);
  - (c) Distilled or conductivity water or water of similar purity (heading 28.51);
  - (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);
  - (e) Medicaments of heading 30.03 or 30.04; or
  - (f) Perfumery or toilet preparations (Chapter 33).
- 2.- For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.
- 3.- For the purposes of heading 22.02, the term "**non-alcoholic beverages**" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

FIRST SCHEDULE—continued

**Subheading Note.**

- 1.- For the purposes of subheading 2204.10, the expression “**sparkling wine**” means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

**ADDITIONAL NATIONAL NOTES**

1. For the purposes of heading Nos. 22.07 and 22.08, the alcoholic strength is to be taken to be that shown on test by Sykes hydrometer.
2. Proof spirit means spirit, which, at a temperature of 10.55 degrees centigrade, weighs 12/13th of an equal volume of distilled water at the same temperature.
3. For the purposes of heading No. 22.08, no allowance will be made for under-proof in excess of twelve and a half per cent (12.5%) except for tariff No. 2208.90.30.
4. Tariff No. 2208.90.30 applies only to alcoholic fruit and vegetable juices (excluding grape juices) of alcoholic strength by volume exceeding 0.5 percent but does not exceed 10 per cent

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>22.01</b>			<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>			
	2201.10		- Mineral waters and aerated waters			
		2201.10.10	--- Mineral waters	25%	111 011 10	Litre
		2201.10.90	--- Other	25%	111 011 90	Litre
	2201.90	2201.90.00	- Other	25%	111 019 00	Litre

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>22.02</b>			<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</b>			
	2202.10	2202.10.00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	25%	111 021 00	Litre
	2202.90	2202.90.00	- Other	25%	111 029 00	Litre
<b>22.03</b>			<b>Beer made from malt</b>			
	2203	2203.00.10	--- Stout and porter	30%	112 310 00	Litre
		2203.00.20	--- Beer of a specific gravity not exceeding 1.060 degrees	30%	112 320 00	Litre
		2203.00.90	--- Other	30%	112 390 00	Litre
<b>22.04</b>			<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>			
	2204.10		- Sparkling wine			
		2204.10.10	--- Champagne	30%	112 151 00	Litre
		2204.10.90	--- Other	30%	112 159 00	Litre
	2204.21	2204.21.00	-- In containers holding 21 or less	30%	112 171 00	Litre
	2204.29	2204.29.10	-- in containers of more than 5 litres	5%	11217010	Litres

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		2204.29.90	--- Other	30%	11217090	Litres
	2204.30	2204.30.00	- Other grape must	15%	112 110 00	Litre
<b>22.05</b>			<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>			
	2205.10	2205.10.00	- In containers holding 2 litres or less:	30%	112 131 00	Litre
	2205.90		- Other			
		2205.90.10	--- in containers holding more than 2 litres but less than 5 litres	30%	112 139 10	Litre
		2205.90.90	--- Other	5%	112 139 90	Litre
<b>22.06</b>			<b>Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b>			
	2206.00		Beer not made from malt			
		2206.00.11	--- Beer not made from malt in containers holding 2 litres or less	Per litre Shs. 25.40 or 30%	112 219 00	Litre
		2206.00.19	--- Other beer not made from malt in containers holding more than 2 litres.	Per litre Shs. 16.80 or 25%	112 299 00	Litre
		2206.00.30	--- Other fermented beverages (e.g. Chibuku)	Per Litre Shs. 20.40 or 30%	112 230 00	Litre
		2206.00.90	--- Other	Per Litre Shs. 20.40 or 25%	112 290 00	Litre



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>22.07</b>			<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>			
	2207.10	2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	Per Proof Litre Shs. 200.00 or 30%	512 150 00	Proof litre
	2207.20	2207.20.00	- Ethyl alcohol and other spirits, denatured, of any strength	Per Litre Shs. 1.60 or 15%	512 160 00	Litre
<b>22.08</b>			<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.</b>			
	2208.20		- Spirits obtained by distilling grape wine or grape marc --- Brandy			
		2208.20.11	--- In containers holding 2 litres or less.	Per proof litre Shs. 250.00 or 30%	11242100	Proof Litres
		2208.20.19	---- Other	Per proof litre Shs. 150.00 or 25%	11242200	Proof litres
			--- Other			

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		2208.20.91	--- in containers holding 2 litres or less	Per proof litre Shs. 250.00 or 30%	1124300	Proof litres
		2208.20.99	--- Other	Per proof litre Shs. 250.00 or 30%	11242900	Proof litres
			- Whiskies			
2208.30		2208.30.10	--- in containers holding 2 litres or less	Per Proof Litre Shs. 250.00 or 30%	112 411 00	Proof litre
		2208.30.90	--- in containers holding more than 2 L.	Per Proof Litre Shs. 150.00 or 25%	112 419 00	Proof litre
			- Rum and tafia			
2208.40		2208.40.10	--- in containers holding 2 litres or less	Per Proof Litre Shs. 250.00 or 30%	112 441 00	Proof litre
		2208.40.90	--- in containers holding more than 2 litres.	Per Proof Litre Shs. 250.00 or 30%	112 449 00	Proof litre
			- Gin and Geneva			
2208.50		2208.50.10	--- in containers holding 2 litres or less	Per Proof Litre Shs. 250.00 or 30%	112 451 00	Proof litre

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		2208.50.90	--- in containers holding more than 2 litres.	Per Proof Litre Shs. 250.00 or 30%	112 459 00	Proof litre
			- Vodka			
2208.60		2208.60.10	--- in containers holding 2 litres or less	Per Proof Litre Shs. 250.00 or 30%	112 491 10	Proof Litre
		2208.60.90	--- in containers holding more than 2 litres.	Per Proof Litre Shs. 250.00 or 30%	112 491 90	Proof Litre
			- Liqueurs and cordials			
2208.70		2208.70.10	--- in containers holding 2 litres or less	Per Proof Litre Shs. 250.00 or 30%	112 499 10	Proof Litre
		2208.70.90	--- in containers holding more than 2 litres.	Per Proof Litre Shs. 250.00 or 30%	112 499 90	Proof Litre
2208.90			- Other			
		2208.90.10	--- Fruit brandy not made from distilling grape wine or grape marc in containers holding 2 litres or less	Per Proof Litre Shs. 250.00 or 30%	112 492 10	Proof Litre
		2208.90.20	--- Fruit brandy not made from distilling grape wine or grape marc in containers holding more than 2 litres	Per Proof Litre Shs. 250.00 or 30%	112 492 20	Proof Litre

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
		2208.90.30	--- Other spirits and other spirituous beverages in containers holding 2 litres or less	Per Proof Litre Shs. 250.00 or 30%	112 492 30	Proof Litre
		2208.90.90	--- Other spirits and other spirituous beverages in containers holding more than 2 litres	Per Proof Litre Shs. 250.00 or 30%	112 492 90	Proof Litre
<b>22.09</b>	2209.00	2209.00.00	<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>	15%	098 440 00	Litre

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*Customs and Excise*


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FIRST SCHEDULE—*continued*

## CHAPTER 23 – RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

**Note.**

- 1.- Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

**Subheading Note.**

1. For the purposes of subheading 2306.41, the expression “**low erucic acid rape or colza seeds**” means seeds as defined in subheading Note 1 to Chapter 12.

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>23.01</b>			<b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.</b>			
	2301.10	2301.10.00	- Flours, meals and pellets, of meat or meat offal; greaves	Free	081 410 00	Kg
	2301.20	2301.20.00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Free	081 420 00	Kg
<b>23.02</b>			<b>Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.</b>			
	2302.10	2302.10.00	- Of maize (corn)	15%	081 240 00	Kg

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2302.20	2302.20.00	- Of rice	15%	081 250 00	Kg
	2302.30	2302.30.00	- Of wheat	15%	081 260 00	Kg
	2302.40	2302.40.00	- Of other cereals	15%	081 290 00	Kg
	2302.50	2302.50.00	- Of leguminous plants	15%	081 230 00	Kg
<b>23.03</b>			<b>Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.</b>			
	2303.10	2303.10.00	- Residues of starch manufacture and similar residues	15%	081 510 00	Kg
	2303.20	2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	15%	081 520 00	Kg
	2303.30	2303.30.00	- Brewing or distilling dregs and waste	15%	081 530 00	Kg
<b>23.04</b>	2304.00	2304.00.00	<b>Oil cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of Soya beans oil.</b>	15%	081 310 00	Kg
<b>23.05</b>	2305.00	2305.00.00	<b>Oil cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil.15%</b>	15%	081 320 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>23.06</b>			<b>Oil cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.</b>			
	2306.10	2306.10.00	- Of cotton seeds	15%	081 330 00	Kg
	2306.20	2306.20.00	- Of linseed	15%	081 340 00	Kg
	2306.30	2306.30.00	- Of sunflower seeds	15%	081 350 00	Kg
			- Of rape and colza seeds:			
	2306.50	2306.50.00	- Of coconut or copra	15%	081 370 00	Kg
	2306.60	2306.60.00	- Of palm nuts or kernels	15%	081 380 00	Kg
	2306.70	2306.70.00	- Of maize (corn) germ	15%	081 392 00	Kg
	2306.90		- Other			
		2306.90.10	--- Of sesame seeds	15%	081 391 00	Kg
		2306.90.90	--- Other	15%	081 399 00	Kg
<b>23.07</b>	2307.00	2307.00.00	<b>Wine lees; argol.</b>	15%	081 940 00	Kg
<b>23.08</b>			<b>Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.</b>			
	2308.10	2308.10.00	- Acorns and horse-chestnuts	15%	081 191 00	Kg
	2308.90	2308.90.00	- Other	15%	081 199 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>23.09</b>			<b>Preparations of a kind used in animal feeding.</b>			
	2309.10	2309.10.00	- Dog or cat food, put up for retail sale - Other	25%	081 950 00	Kg
	2309.90	2309.90.10	--- With basis of molasses	Free	081 991 00	Kg
		2309.90.20	--- Premixes	Free	081 992 00	Kg
		2309.90.90	--- Other	Free	081 999 00	Kg

## CHAPTER 24 – TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

**Note.**

1.- This Chapter does not cover medicinal cigarettes (Chapter 30).

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>24.01</b>			<b>Unmanufactured tobacco; tobacco refuse.</b>			
	2401.10	2401.10.00	- Tobacco, not stemmed/stripped	20%	121 100 00	Kg
	2401.20	2401.20.00	- Tobacco, partly or wholly stemmed/stripped	20%	121 200 00	Kg
	2401.30	2401.30.00	- Tobacco refuse	20%	121 300 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
24.02			<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>			
	2402.10	2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	Per 1000. Shs. 500.00 or 30%	122 100 00	Number
	2402.20	2402.20.10	- Cigarettes containing tobacco --- Of length not exceeding 72 mm in length including the filter tip	Per 1000. Shs. 500.00 or 30%	122 210 00	Number
		2402.20.90	--- Other	Per 1000 Shs. 500.00 or 30%	122 290 00	Number
	2402.90		- Other			
		2402.90.10	--- Cigars, cheroots and cigarillos, containing tobacco substitutes	Per 1000. Shs. 500.00 or 30%	122 311 00	Number
		2402.90.20	--- Cigarettes containing tobacco substitutes, of a length not exceeding 72mm (including filter tip)	Per 1000. Shs. 500.00 or 30%	122 312 00	Number
		2402.90.90	--- Other	Per 1000 Shs. 500.00 or 30%	122 319 00	Number

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
24.03			<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>			
	2403.10	2403.10.00	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	Per Kg. Shs. 300.00 or 30%	122 320 00	Kg
	2403.91	2403.91.00	- Other: --"Homogenised" or "reconstituted" tobacco	Per Kg. Shs. 300.00 or 30%	122 391 00	Kg
	2403.99		-- Other			
		2403.99.10	--- Snuff	Per Kg. Shs. 300.00 or 30%	122 399 10	Kg
		2403.99.20	--- Tobacco extracts and essences	Per Kg. Shs. 300.00 or 30%	122 399 20	Kg
		2403.99.90	--- Other	Per Kg. KShs. 300.00 or 30%	122 399 90	Kg

FIRST SCHEDULE—*continued*

## SECTION V – MINERAL PRODUCTS

## CHAPTER 25 – SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

**Notes.**

- 1.- Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products 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 (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.  
The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.
- 2.- This Chapter does not cover—
  - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
  - (b) Earth colours containing 70% or more by weight of combined iron evaluated as  $\text{Fe}_2\text{O}_3$  (heading 28.21);
  - (c) Medicaments or other products of Chapter 30;
  - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
  - (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
  - (f) Precious or semi-precious stones (heading 71.02 or 71.03);
  - (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
  - (h) Billiard chalks (heading 95.04); or
  - (i) Writing or drawing chalks or tailors' chalks (heading 96.09).
- 3.- Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.

## FIRST SCHEDULE—continued

- 4.- Heading 25.30 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
25.01			Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; seawater.			
	2501.00	2501.00.10	--- Rock salt.	25%	278 310 00	Kg
		2501.00.90	--- Other	25%	278 390 00	Kg
25.02	2502.00	2502.00.00	Unroasted iron pyrites	15%	274 200 00	Kg
25.03	2503.00	2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	Free	274 100 00	Kg
25.04			Natural graphite.			
	2504.10	2504.10.00	- In powder or in flakes	15%	278 221 00	Kg
	2504.90	2504.90.00	- Other	15%	278 229 00	Kg
25.05			Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.			
	2505.10	2505.10.00	- Silica sands and quartz sands	Free	273 310 00	Kg
	2505.90	2505.90.00	- Other	Free	273 390 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>25.06</b>			<b>Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>			
	2506.10	2506.10.00	-- Quartzite	Free	278 511 00	Kg
			- Quartz			
	2506.21	2506.21.00	-- Crude or roughly trimmed	Free	278 513 00	Kg
	2506.29	2506.29.00	-- Other	Free	278 519 00	Kg
<b>25.07</b>	2507.00	2507.00.00	<b>Kaolin and other kaolinic clays, whether or not calcined.</b>	15%	278 260 00	Kg
<b>25.08</b>			<b>Other clays (not including expanded clays of heading 68.06), and alusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.</b>			
	2508.10	2508.10.00	- Bentonite	Free	278 270 00	Kg
	2508.20	2508.20.00	- Decolourising earths and fuller's earth	Free	278 292 00	Kg
	2508.30	2508.30.00	- Fire-clay	Free	278 293 00	Kg
	2508.40	2508.40.00	- Other clays	Free	278 294 00	Kg
	2508.50	2508.50.00	- Andalusite, kyanite and sillimanite	Free	278 295 00	Kg
	2508.60	2508.60.00	- Mullite	Free	278 296 00	Kg
	2508.70	2508.70.00	- Chamotte or dinas earths	Free	278 297 00	Kg
<b>25.09</b>	2509.00	2509.00.00	<b>Chalk.</b>	Free	278 910 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
25.10			Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.			
	2510.10	2510.10.00	- Unground	Free	272 310 00	Kg
	2510.20	2510.20.00	- Ground	Free	272 320 00	Kg
25.11			Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.			
	2511.10	2511.10.00	- Natural barium sulphate (barytes)	15%	278 921 00	Kg
	2511.20	2511.20.00	- Natural barium carbonate (witherite)	15%	278 929 00	Kg
25.12			Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.			
	2512.00	2512.00.10	--- Diatomite	15%	278 951 00	Kg
		2512.00.90	--- Other	15%	278 959 00	Kg
25.13			Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.			
	2513.11	2513.11.00	- Pumice stone: -- Crude or in irregular pieces, including crushed pumice ("bimsbies")	15%	277 221 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2513.19	2513.19.00	-- Other	15%	277 291 00	Kg
	2513.20	2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives.	15%	277 222 00	Kg
<b>25.14</b>	2514.00	2514.00.00	<b>Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>	15%	273 110 00	Kg
<b>25.15</b>			<b>Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>			
			- Marble and travertine			
	2515.11	2515.11.00	-- Crude or roughly trimmed	15%	273 121 00	Kg
	2515.12	2515.12.00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	15%	273 122 00	Kg
	2515.20	2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	15%	273 125 00	Kg
<b>25.16</b>			<b>Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>			

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Granite:			
	2516.11	2516.11.00	-- Crude or roughly trimmed	15%	273 131 00	Kg
	2516.12	2516.12.00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	15%	273 132 00	Kg
			- Sandstone:			
	2516.21	2516.21.00	-- Crude or roughly trimmed	15%	273 133 00	Kg
	2516.22	2516.22.00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	15%	273 134 00	Kg
	2516.90	2516.90.00	- Other monumental or building stone	15%	273 139 00	Kg
<b>25.17</b>			<b>Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.</b>			
	2517.10	2517.10.00	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	15%	273 410 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2517.20	2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	15%	273 430 00	Kg
	2517.30	2517.30.00	- Tarred macadam	15%	273 450 00	Kg
	2517.41	2517.41.00	-- Of marble	15%	273 471 00	Kg
	2517.49	2517.49.00	-- Other	15%	273 479 00	Kg
<b>25.18</b>			<b>Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.</b>			
	2518.10	2518.10.00	- Dolomite, not calcined or sintered	Free	278 231 00	Kg
	2518.20	2518.20.00	- Calcined or sintered dolomite	Free	278 233 00	Kg
	2518.30	2518.30.00	- Dolomite ramming mix	Free	278 239 00	Kg
<b>25.19</b>			<b>Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.</b>			

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2519.10	2519.10.00	- Natural magnesium carbonate (magnesite)	Free	278 240 00	Kg
	2519.90	2519.90.00	- Other	Free	278 250 00	Kg
<b>25.20</b>			<b>Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.</b>			
	2520.10	2520.10.00	- Gypsum; anhydrite	15%	273 230 00	Kg
	2520.20		- Plasters:			
		2520.20.10	--- Specially prepared for use in dentistry	Free	273 241 00	Kg
		2520.20.90	--- Other	15%	273 249 00	Kg
<b>25.21</b>	2521.00	2521.00.00	<b>Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.</b>	15%	273 220 00	Kg
<b>25.22</b>			<b>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.</b>			
	2522.10	2522.10.00	- Quicklime	15%	661 110 00	Kg
	2522.20	2522.20.00	- Slaked lime	15%	661 120 00	Kg
	2522.30	2522.30.00	- Hydraulic lime	15%	661 130 00	Kg
<b>25.23</b>			<b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.</b>			

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2523.10	2523.10.00	- Cement clinkers	15%	661 210 00	Kg
			- Portland cement:			
	2523.21	2523.21.00	-- White cement, whether or not artificially coloured	35%	661 221 00	Kg
	2523.29	2523.29.00	-- Other	35%	661 229 00	Kg
	2523.30	2523.30.00	- Aluminous cement	35%	661 230 00	Kg
	2523.90	2523.90.00	- Other hydraulic cements	35%	661 290 00	Kg
<b>25.24</b>	2524.00	2524.00.00	<b>Asbestos.</b>	15%	278 400 00	Kg
<b>25.25</b>			<b>Mica, including splittings; mica waste.</b>			
	2525.10	2525.10.00	- Crude mica and mica rifted into sheets or splittings	15%	278 521 00	Kg
	2525.20	2525.20.00	- Mica powder	Free	278 525 00	Kg
	2525.30	2525.30.00	- Mica waste	15%	278 529 00	Kg
<b>25.26</b>			<b>Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.</b>			
	2526.10	2526.10.00	- Not crushed, not powdered	Free	278 931 00	Kg
	2526.20	2526.20.00	- Crushed or powdered natural steatite and talc, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	278 939 00	Kg

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>25.28</b>			<b>Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3 calculated on the dry weight.</b>			
	2528.10	2528.10.00	- Natural sodium borates and concentrates thereof (whether or not calcined)	15%	278 941 00	Kg
	2528.90	2528.90.00	- Other	15%	278 949 00	Kg
<b>25.29</b>			<b>Felspar; leucite, nepheline and nepheline syenite; fluorspar.</b>			
	2529.10	2529.10.00	- Felspar	15%	278 531 00	Kg
	2529.21	2529.21.00	-- Containing by weight 97% or less of calcium fluoride	15%	278 541 00	Kg
	2529.22	2529.22.00	-- Containing by weight more than 97% of calcium fluoride	15%	278 549 00	Kg
	2529.30	2529.30.00	- Leucite; nepheline and nepheline syenite	15%	278 539 00	Kg
<b>25.30</b>			<b>Mineral substances not elsewhere specified or included.</b>			
	2530.10	2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	15%	278 980 00	Kg
	2530.20	2530.20.00	- Kieserite, epsomite (natural magnesium sulphates)	15%	278 991 00	Kg

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*Customs and Excise*


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FIRST SCHEDULE—*continued*

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	2530.40	2530.40.00	- Natural micaceous iron oxides	15%	278 993 00	Kg
	2530.90		- Other			
		2530.90.10	---Meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet	15%	278 999 10	Kg
		2530.90.20	---Natural arsenic sulphides	15%	278 999 20	Kg
		2530.90.30	---Natural sodium carbonate	15%	278 999 30	Kg
		2530.90.40	---Strontianite (whether or not calcined) other than strontium oxide	15%	278 999 40	Kg
		2530.90.50	---Broken pottery	15%	278 999 50	Kg
		2530.90.90	---Other	5%	278 999 90	Kg

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FIRST SCHEDULE—*continued*

## CHAPTER 26 – ORES, SLAG AND ASH

**Notes.**

- 1.- This Chapter does not cover—
  - (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
  - (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
  - (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
  - (d) Basic slag of Chapter 31;
  - (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
  - (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
  - (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
- 2.- For the purposes of headings 26.01 to 26.17, the term “ores” means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
- 3.- Heading 26.20 applies only to—
  - (a) 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, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
  - (b) Ash and residues containing arsenic, whether or not containing metals, of a kind used either for extraction of arsenic or metals or for the manufacture of their chemical compounds.

## Customs and Excise

## FIRST SCHEDULE—continued

## Subheading Notes.

- 1.- For the purposes of subheading 2620.21, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead compounds and iron oxide.
- 2.- Ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>26.01</b>			<b>Iron ores and concentrates, including roasted iron pyrites.</b>			
			-Iron ores and concentrates, other than roasted iron pyrites:			
	2601.11	2601.11.00	-- Non-agglomerated	Free	281 500 00	Kg
	2601.12	2601.12.00	-- Agglomerated	15%	281 600 00	Kg
	2601.2	2601.20.00	-Roasted iron pyrites	15%	281 400 00	Kg
<b>26.02</b>	2602.00	2602.00.00	<b>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.</b>	Free	287 700 00	Kg
<b>26.03</b>	2603.00	2603.00.00	<b>Copper ores and concentrates.</b>	15%	283 100 00	Kg
<b>26.04</b>	2604.00	2604.00.00	<b>Nickel ores and concentrates.</b>	15%	284 100 00	Kg
<b>26.05</b>	2605.00	2605.00.00	<b>Cobalt ores and concentrates.</b>	15%	287 930 00	Kg
<b>26.06</b>	2606.00	2606.00.00	<b>Aluminium ores and concentrates.</b>	Free	285 100 00	Kg
<b>26.07</b>	2607.00	2607.00.00	<b>Lead ores and concentrates.</b>	15%	287 400 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>26.08</b>	2608.00	2608.00.00	<b>Zinc ores and concentrates.</b>	15%	287 500 00	Kg
<b>26.09</b>	2609.00	2609.00.00	<b>Tin ores and concentrates.</b>	15%	287 600 00	Kg
<b>26.10</b>	2610.00	2610.00.00	<b>Chromium ores and concentrates.</b>	15%	287 910 00	Kg
<b>26.11</b>	2611.00	2611.00.00	<b>Tungsten ores and concentrates.</b>	15%	287 920 00	Kg
<b>26.12</b>			<b>Uranium or thorium ores and concentrates.</b>			
	2612.10	2612.10.00	-- Uranium ores and concentrates	15%	286 100 00	Kg
	2612.20	2612.20.00	-- Thorium ores and concentrates	15%	286 200 00	Kg
<b>26.13</b>			<b>Molybdenum ores and concentrates.</b>			
	2613.10	2613.10.00	- Roasted	15%	287 810 00	Kg
	2613.90	2613.90.00	- Other	15%	287 820 00	Kg
<b>26.14</b>	2614.00	2614.00.00	<b>Titanium ores and concentrates.</b>	15%	287 830 00	Kg
<b>26.15</b>			<b>Niobium, tantalum, vanadium or zirconium ores and concentrates.</b>			
	2615.10	2615.10.00	- Zirconium ores and concentrates	15%	287 840 00	Kg
	2615.90	2615.90.00	- Other	15%	287 850 00	Kg
<b>26.16</b>			<b>Precious metal ores and concentrates.</b>			
	2616.10	2616.10.00	- Silver ores and concentrates	15%	289 110 00	Kg
	2616.90	2616.90.00	- Other	15%	289 190 00	Kg
<b>26.17</b>			<b>Other ores and concentrates.</b>			
	2617.10	2617.10.00	- Antimony ores and concentrates	15%	287 991 00	Kg



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*Customs and Excise*


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FIRST SCHEDULE—*continued*

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	2617.90	2617.90.00	- Other	15%	287 999 00	Kg
<b>26.18</b>	2618.00	2618.00.00	<b>Granulated slag (slag sand) from the manufacture of iron or steel.</b>	15%	278 610 00	Kg
<b>26.19</b>	2619	2619.00.00	<b>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.</b>	15%	278 620 00	Kg
<b>26.20</b>			<b>Ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds.</b>			
			- Containing mainly zinc:			
	2620.11	2620.11.00	-- Hard zinc spelter	15%	288 111 00	Kg
	2620.19	2620.19.00	-- Other	15%	288 119 00	Kg
			- Containing mainly lead:			
	2620.21	2620.21.00	-- Leaded gasoline sludges and leaded anti-knock compound sludges	15%	288 110 00	Kg
	2620.29	2620.29.00	-- Other	15%	288 190 00	Kg
	2620.30	2620.30.00	- Containing mainly copper	15%	288 130 00	Kg
	2620.40	2620.40.00	- Containing mainly aluminium	15%	288 140 00	Kg
	2620.60	2620.60.00	-- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	15%	288 160 00	Kg

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## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			Other:			
	2620.91	2620.91.00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	15%	288 191 00	Kg
	2620.99	2620.99.00	-- Other	15%	288 199 00	Kg
<b>26.21</b>			<b>Other slag and ash, including seaweed ash (kelp); ash and residue from the incineration of municipal waste.</b>			
	2621.10	2621.10.00	- Ash and residue from the incineration of municipal waste	15%	278 691 00	Kg
	2621.90	2621.90.00	- Other	15%	278 699 00	Kg

FIRST SCHEDULE—*continued*

## CHAPTER 27 – MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

**Notes.**

1.- This Chapter does not cover—

- (a) Separate chemically defined organic compounds, other than pure methane and propane, which are to be classified in heading 27.11;
  - (b) Medicaments of heading 30.03 or 30.04; or
  - (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.
- 2.- References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.
- However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).
- 3.- For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from the bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include—
- (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and transformer oils);
  - (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
  - (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

**Subheading Notes.**

- 1.- For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

FIRST SCHEDULE—continued

- 2.- For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
- 3.- For the purposes of subheadings 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)", "naphthalene" and "phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.
- 4.- For the purposes of subheading 2710.11, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>27.01</b>			<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</b>			
			- Coal, whether or not pulverised, but not agglomerated:			
	2701.11	2701.11.00	-- Anthracite	Free	321 100 00	Kg
	2701.12	2701.12.00	-- Bituminous coal	15%	321 210 00	Kg
	2701.19	2701.19.00	-- Other coal	15%	321 220 00	Kg
	2701.20	2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	15%	322 100 00	Kg
<b>27.02</b>			<b>Lignite, whether or not agglomerated, excluding jet.</b>			
	2702.10	2702.10.00	- Lignite, whether or not pulverised, but not agglomerated	15%	322 210 00	Kg
	2702.20	2702.20.00	- Agglomerated lignite	15%	322 220 00	Kg
<b>27.03</b>	2703.00	2703.00.00	<b>Peat (including peat litter), whether or not agglomerated.</b>	15%	322 300 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
27.04	2704.00	2704.00.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	Free	325 000 00	Kg
27.05	2705.00	2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	15%	345 000 00	Kg
27.06	2706.00	2706.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	Free	335 210 00	Kg
27.07			Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.			
	2707.10	2707.10.00	- Benzol (benzene)	15%	335 220 00	Kg
	2707.20	2707.20.00	- Toluol (toluene)	15%	335 230 00	Kg
	2707.30	2707.30.00	- Xylol (xylenes)	15%	335 240 00	Kg
	2707.40	2707.40.00	- Naphthalene	15%	335 251 00	Kg
	2707.50	2707.50.00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250A° C by the ASTM D 86 method	15%	335 253 00	Kg

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2707.60	2707.60.00	- Phenols - Other:	15%	335 255 00	Kg
	2707.91	2707.91.00	-- Creosote oils	15%	335 257 00	Kg
	2707.99	2707.99.00	-- Other	15%	335 259 00	Kg
<b>27.08</b>			<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</b>			
	2708.10	2708.10.00	- Pitch	15%	335 310 00	Kg
	2708.20	2708.20.00	- Pitch coke	15%	335 320 00	Kg
<b>27.09</b>			<b>Petroleum oils and oils obtained from bituminous minerals, crude:</b>			
	2709.00	2709.00.10	--- Gas condensates	Free	333 001 00	Kg
		2709.00.90	--- Other	Free	333 009 00	Kg
<b>27.10</b>			<b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.</b>  - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more			

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			of petroleum oils or of oils obtained from bituminous minerals these oils being the basic constituents of the preparations, other than waste oils:			
	2710.11		-- Light oils and preparations			
		2710.11.11	--- Aviation spirit	Free	334 111 00	Litre
		2710.11.12	--- Motor spirit (gasoline), premium	Free	334 112 00	Litre
		2710.11.13	--- Motor spirit (gasoline), regular	Free	334 113 00	Litre
		2710.11.14	--- Spirit type jet fuel	Free	334 120 00	Litre
		2710.11.15	--- Special boiling point spirit and white spirit	Free	334 219 00	Litre
		2710.11.19	--- Other light oils and preparations	Free	334 219 90	Litre
	2710.19		-- Other:			
		2710.19.10	--- Partly refined (including topped crudes)	Free	334 219 10	Litre
			--- Medium oils and preparations			
		2710.19.21	---- Kerosene type jet fuel	Free	334 211 00	Litre
		2710.19.22	---- Other Kerosene	Free	334 212 00	Litre
		2710.19.29	---- Other medium petroleum oils and preparations	Free	334 290 00	Litre
		2710.19.31	---- Diesel oil (industrial heavy, black, for low speed marine and stationary engines)	Free	334 301 00	Litre
		2710.19.32	---- Gas oil (automotive, light, amber, for high speed engines)	Free	334 302 00	Litre
		2710.19.33	---- Other gas oils	Free	334 309 00	Litre

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		2710.19.34	---- Residual fuel oils (marine, furnace and similar fuel oils) of a kinematic viscosity of 125 centistokes	Free	334 409 11	Litre
		2710.19.35	---- Residual fuel oils (marine, furnace and similar fuel oils) of a kinematic viscosity of 180 centistokes	Free	334 409 12	Litre
		2710.19.36	---- Residual fuel oils (marine, furnace and similar fuel oils) of a kinematic viscosity of 280 centistokes	Free	334 409 13	Litre
		2710.19.37	---- Other residual fuel oils	Free	334 409 90	Litre
		2710.19.38	---- Other heavy oils and preparations	15%	334 408 00	Litre
		2710.19.41	---- Lubricating oils	15%	334 501 00	Litre
		2710.19.42	---- Lubricating greases	15%	334 502 00	Litre
		2710.19.43	---- Mould release oils	15%	334 503 00	Litre
		2710.19.44	---- Transformer oils	15%	334 504 00	Litre
		2710.19.45	---- Other non-lubricating oils (cutting oils, brake fluid and similar oils n.e.s)	15%	334 505 00	Litre
		2710.19.49	---- Other oils and preparations (e.g. Technical white oils, spindle oils, cosmetic oils)	Free	334 509 00	Litre
		2710.19.90	--- Other - Waste oils:	15%	334 509 90	Litre
2710.91	2710.91.00	--	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	15%	334 910 00	Litre



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
27.11	2710.99	2710.99.00	-- Other	15%	334 990 00	Litre
			<b>Petroleum gases and other gaseous hydrocarbons.</b>			
			- Liquefied:			
	2711.11	2711.11.00	-- Natural gas	Per Kg. Shs. 3.02	343 100 00	Kg
	2711.12	2711.12.00	-- Propane	Per Kg. Shs. 3.02	342 100 00	Kg
	2711.13	2711.13.00	-- Butanes	Per Kg. Shs. 3.02	342 500 00	Kg
	2711.14	2711.14.00	-- Ethylene, propylene, butylene et butadiene	Per Kg. Shs. 3.02	344 100 00	Kg
	2711.19	2711.19.00	-- Other	Per Kg. Shs. 3.02	344 200 00	Kg
			- In gaseous state:			
	2711.21	2711.21.00	-- Natural gas	Per Kg. Shs. 3.02	343 200 00	Kg
2711.29	2711.29.00	-- Other	Per Kg. Shs. 3.02	344 900 00	Kg	
27.12			<b>Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.</b>			

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2712.10	2712.10.00	- Petroleum jelly	30%	335 110 00	Kg
	2712.20	2712.20.00	- Paraffin wax containing by weight less than 0.75% of oil:	Free	335 121 00	Kg
	2712.90	2712.90.00	- Other	Free	335 129 00	Kg
<b>27.13</b>			<b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.</b>			
			- Petroleum coke:			
	2713.11	2713.11.00	-- Calcined	5%	335 421 00	Kg
	2713.12	2713.12.00	-- Other	5%	335 429 00	Kg
	2713.20	2713.20.00	- Petroleum bitumen	Per Kg, Shs. 1.875	335 411 00	Kg
	2713.90	2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	Per Kg, Shs. 1.875	335 419 00	Kg
<b>27.14</b>			<b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.</b>			
	2714.10	2714.10.00	- Bituminous or oil shale and tar sands	Per Kg, Shs. 1.875	278 960 00	Kg
	2714.90	2714.90.00	- Other	Per Kg, Shs. 1.875	278 970 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
27.15	2715.00	2715.00.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	Per Kg Shs. 1.875	335 430 00	Kg
27.16	2716.00	2716.00.00	Electrical energy	Free	351 000 00	1000 kWh.

## SECTION VI – PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

## Notes.

- 1.- (a) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.
- (b) Subject to paragraph (a) above, goods answering to a description in heading 28.43 or 28.46 are to be classified in those headings and in no other heading of this Section.
- 2.- Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.06 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
- 3.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are—
  - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

FIRST SCHEDULE—*continued*

- (b) presented together; and
- (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

## CHAPTER 28 – INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

**Notes.**

- 1.- Except where the context otherwise requires, the headings of this Chapter apply only to—
  - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
  - (b) The products mentioned in (a) above dissolved in water;
  - (c) The products mentioned in (a) 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 specific use rather than for general use;
  - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
  - (e) The products mentioned in (a), (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 additions do not render the product particularly suitable for specific use rather than for general use.
- 2.- In addition to dithionites and sulphonylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.38), organic products included in headings 28.43 to 28.46 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter—
  - (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
  - (b) Halide oxides of carbon (heading 28.12);

FIRST SCHEDULE—*continued*

- (c) Carbon disulphide (heading 28.13);
  - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
  - (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.51) other than calcium cyanamide, whether or not pure (Chapter 31).
- 3.- Subject to the provisions of Note 1 to Section IV, this Chapter does not cover—
- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
  - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
  - (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
  - (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
  - (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
  - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
  - (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
  - (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).
- 4.- Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.
- 5.- Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxy salts.  
Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.

FIRST SCHEDULE—continued

- 6.- Heading 28.44 applies only to—
- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
  - (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed another;
  - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
  - (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 µCi/g);
  - (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
  - (f) Radioactive residues whether or not usable.
- The term "isotopes", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to—
- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
  - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
- 7.- Heading 28.48 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.
- 8.- Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>28.01</b>			<b>Fluorine, chlorine, bromine and iodine.</b>			
	2801.10	2801.10.00	- Chlorine	15%	522 240 00	Kg
	2801.20	2801.20.00	- Iodine	15%	522 251 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2801.30	2801.30.00	- Fluorine; bromine	15%	522 259 00	Kg
<b>28.02</b>	2802.00	2802.00.00	<b>Sulphur, sublimed or precipitated; colloidal sulphur.</b>	Free	522 260 00	Kg
<b>28.03</b>	2803.00	2803.00.00	<b>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).</b>	Free	522 100 00	Kg
<b>28.04</b>			<b>Hydrogen, rare gases and other non-metals.</b>			
	2804.10	2804.10.00	- Hydrogen	25%	522 211 00	Kg
			- Rare gases:			
	2804.21	2804.21.00	-- Argon	25%	522 212 00	Kg
	2804.29	2804.29.00	-- Other	25%	522 213 00	Kg
	2804.30	2804.30.00	- Nitrogen	25%	522 214 00	Kg
	2804.40	2804.40.00	- Oxygen	25%	522 219 00	Kg
	2804.50	2804.50.00	- Boron; tellurium	Free	522 221 00	Kg
			- Silicon:			
	2804.61	2804.61.00	-- Containing by weight not less than 99.99% of silicon	Free	522 231 00	Kg
	2804.69	2804.69.00	-- Other	Free	522 239 00	Kg
	2804.70	2804.70.00	- Phosphorus	Free	522 222 00	Kg
	2804.80	2804.80.00	- Arsenic	Free	522 223 00	Kg
	2804.90	2804.90.00	- Selenium	Free	522 229 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>28.05</b>			<b>Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.</b>			
	2805.11	2805.11.00	- Alkali or alkaline-earth metals: -- Sodium	15%	522 281 00	Kg
	2805.12	2805.12.00	-- Calcium	Free	522 292 00	Kg
	2805.19	2805.19.00	-- Other	15%	522 289 00	Kg
	2805.30	2805.30.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	15%	522 299 00	Kg
	2805.40	2805.40.00	- Mercury	15%	522 270 00	Kg
<b>28.06</b>			<b>Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.</b>			
	2806.10	2806.10.00	- Hydrogen chloride (hydrochloric acid)	15%	522 311 00	Kg
	2806.20	2806.20.00	- Chlorosulphuric acid	15%	522 319 00	Kg
<b>28.07</b>	2807.00	2807.00.00	<b>Sulphuric acid; oleum.</b>	15%	522 320 00	Kg
<b>28.08</b>	2808.00	2808.00.00	<b>Nitric acid; sulphonitric acids.</b>	Free	522 330 00	Kg
<b>28.09</b>			<b>Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.</b>			
	2809.10	2809.10.00	- Diphosphorus pentaoxide	15%	522 341 00	Kg
	2809.20	2809.20.00	- Phosphoric acid and polyphosphoric acids	Free	522 349 00	Kg
<b>28.10</b>	2810.00	2810.00.00	<b>Oxides of boron; boric acids.</b>	15%	522 350 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>28.11</b>			<b>Other inorganic acids and other inorganic oxygen compounds of non-metals.</b>			
			- Other inorganic acids:			
	2811.11	2811.11.00	-- Hydrogen fluoride (hydrofluoric acid)	15%	522 361 00	Kg
	2811.19	2811.19.10	--- Arsenic acids	Free	522 369 10	Kg
		2811.19.90	--- Other inorganic acids	15%	522 369 90	Kg
			- Other inorganic oxygen compounds of non-metals:			
	2811.21	2811.21.00	-- Carbon dioxide	15%	522 391 00	Kg
	2811.22	2811.22.00	-- Silicon dioxide	Free	522 370 00	Kg
	2811.23	2811.23.00	-- Sulphur dioxide	Free	522 380 00	Kg
			-- Other			
	2811.29	2811.29.10	--- Diarsenic trioxide and diarsenic pentoxide	15%	522 399 10	Kg
		2811.29.90	--- Other	Free	522 399 90	Kg
<b>28.12</b>			<b>Halides and halide oxides of non-metals.</b>			
	2812.10	2812.10.00	- Chlorides and chloride oxides	15%	522 411 00	Kg
	2812.90	2812.90.00	- Other	15%	522 419 00	Kg
<b>28.13</b>			<b>Sulphides of non-metals; commercial phosphorus trisulphide.</b>			
	2813.10	2813.10.00	- Carbon disulphide	15%	522 421 00	Kg
	2813.90	2813.90.00	- Other	15%	522 429 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
28.14	2814.10	2814.10.00	- Anhydrous ammonia	Free	522 611 00	Kg
	2814.20	2814.20.00	- Ammonia in aqueous solution	Free	522 612 00	Kg
28.15			<b>Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.</b>			
			- Sodium hydroxide (caustic soda):			
	2815.11	2815.11.00	-- Solid	Free	522 620 00	Kg
	2815.12	2815.12.00	-- In aqueous solution (soda lye or liquid soda)	Free	522 630 00	Kg
	2815.20	2815.20.00	- Potassium hydroxide (caustic potash)	Free	522 641 00	Kg
2815.30	2815.30.00	- Peroxides of sodium or potassium	15%	522 649 00	Kg	
28.16			<b>Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.</b>			
	2816.10	2816.10.00	- Hydroxide and peroxide of magnesium	Free	522 651 00	Kg
	2816.40	2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	15%	522 654 00	Kg
28.17			<b>Zinc oxide; zinc peroxide.</b>			
	2817.00	2817.00.10	--- Zinc oxide	15%	522 511 00	Kg
		2817.00.90	--- Other	15%	522 519 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>28.18</b>			<b>Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.</b>			
	2818.10	2818.10.00	- Artificial corundum, whether or not chemically defined	Free	522 670 00	Kg
	2818.20	2818.20.00	- Aluminium oxide, other than artificial corundum	Free	285 200 00	Kg
	2818.30	2818.30.00	- Aluminium hydroxide	Free	522 660 00	Kg
<b>28.19</b>			<b>Chromium oxides and hydroxides.</b>			
	2819.10	2819.10.00	- Chromium trioxide	15%	522 521 00	Kg
	2819.90	2819.90.00	- Other	15%	522 529 00	Kg
<b>28.20</b>			<b>Manganese oxides.</b>			
	2820.10	2820.10.00	- Manganese dioxide	Free	522 531 00	Kg
	2820.90	2820.90.00	- Other	Free	522 539 00	Kg
<b>28.21</b>			<b>Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe<sub>2</sub>O<sub>3</sub>.</b>			
	2821.10	2821.10.00	- Iron oxides and hydroxides	Free	522 541 00	Kg
	2821.20	2821.20.00	- Earth colours	15%	522 549 00	Kg
<b>28.22</b>	2822.00	2822.00.00	<b>Cobalt oxides and hydroxides; commercial cobalt oxides.</b>	Free	522 550 00	Kg
<b>28.23</b>	2823.00	2823.00.00	<b>Titanium oxides.</b>	Free	522 560 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>28.24</b>			<b>Lead oxides; red lead and orange lead.</b>			
	2824.10	2824.10.00	- Lead monoxide (litharge, massicot)	Free	522 571 00	Kg
	2824.20	2824.20.00	- Red lead and orange lead	15%	522 572 00	Kg
	2824.90	2824.90.00	- Other lead oxides	15%	522 579 00	Kg
<b>28.25</b>			<b>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.</b>			
	2825.10	2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	Free	522 680 00	Kg
	2825.20	2825.20.00	- Lithium oxide and hydroxide	15%	522 692 00	Kg
	2825.30	2825.30.00	- Vanadium oxides and hydroxides	15%	522 693 00	Kg
	2825.40	2825.40.00	- Nickel oxides and hydroxides	15%	522 694 00	Kg
	2825.50	2825.50.00	- Copper oxides and hydroxides	Free	522 695 00	Kg
	2825.60	2825.60.00	- Germanium oxides and zirconium dioxide	15%	522 696 00	Kg
	2825.70	2825.70.00	- Molybdenum oxides and hydroxides	15%	522 697 00	Kg
	2825.80	2825.80.00	- Antimony oxides	15%	522 698 00	Kg
	2825.90		- Other			
		2825.90.10	--- Tin oxides (stannous oxide and stannic oxide)	15%	522 699 10	Kg
		2825.90.20	--- Calcium hydroxide	15%	522 699 20	Kg
		2825.90.30	--- Calcium peroxide	15%	522 699 30	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		2825.90.40	--- Zinc hydroxide	15%	522 699 40	Kg
		2825.90.90	--- Other inorganic bases; other metal oxides, hydroxides and peroxides	15%	522 699 90	Kg
<b>28.26</b>			<b>Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.</b>			
			- Fluorides:			
	2826.11	2826.11.00	-- Of ammonium or of sodium	15%	523 111 00	Kg
	2826.12	2826.12.00	-- Of aluminium	15%	523 112 00	Kg
	2826.19	2826.19.00	-- Other	Free	523 113 00	Kg
	2826.20	2826.20.00	- Fluorosilicates of sodium or of potassium	15%	523 114 00	Kg
	2826.30	2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	15%	523 115 00	Kg
	2826.90	2826.90.00	- Other fluorosilicates and fluorogluuminates	15%	523 119 00	Kg
<b>28.27</b>			<b>Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.</b>			
	2827.10	2827.10.00	- Ammonium chloride	Free	523 210 00	Kg
	2827.20	2827.20.00	- Calcium chloride	Free	523 220 00	Kg
			- Other chlorides:			
	2827.31	2827.31.00	-- Of magnesium	Free	523 291 00	Kg
	2827.32	2827.32.00	-- Of aluminium	Free	523 292 00	Kg
	2827.33	2827.33.00	-- Of iron	Free	523 293 00	Kg

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2827.34	2827.34.00	-- Of cobalt	Free	523 294 00	Kg
	2827.35	2827.35.00	-- Of nickel	Free	523 295 00	Kg
	2827.36	2827.36.00	-- Of zinc	Free	523 296 00	Kg
	2827.39	2827.39.00	-- Other	Free	523 299 19	Kg
			- Chloride oxides and chloride hydroxides:			
	2827.41		-- Of copper			
		2827.41.10	--- Copperoxychlorides	Free	523 299 11	Kg
		2827.41.90	--- Other	15%	523 299 12	Kg
	2827.49	2827.49.00	-- Other	15%	523 299 20	Kg
			- Bromides and bromide oxides:			
	2827.51	2827.51.00	-- Bromides of sodium or of potassium	15%	523 299 31	Kg
	2827.59	2827.59.00	-- Other	15%	523 299 39	Kg
	2827.60	2827.60.00	- Iodides and iodide oxides	15%	523 299 90	Kg
<b>28.28</b>			<b>Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.</b>			
	2828.10	2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	Free	523 311 00	Kg
	2828.90	2828.90.00	- Other	15%	523 319 00	Kg
<b>28.29</b>			<b>Chlorates and perchlorates; bromates and perbromates; iodates and periodates.</b>			
			- Chlorates:			
	2829.11	2829.11.00	-- Of sodium	15%	523 320 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2829.19	2829.19.00	-- Other	Free	523 391 00	Kg
	2829.90	2829.90.00	- Other	15%	523 399 00	Kg
<b>28.30</b>			<b>Sulphides; polysulphides, whether or not chemically defined.</b>			
	2830.10	2830.10.00	- Sodium sulphides	15%	523 410 00	Kg
	2830.20	2830.20.00	- Zinc sulphide	15%	523 421 00	Kg
	2830.30	2830.30.00	- Cadmium sulphide	15%	523 422 00	Kg
	2830.90	2830.90.00	- Other	15%	523 429 00	Kg
<b>28.31</b>			<b>Dithionites and sulphonylates.</b>			
	2831.10	2831.10.00	- Of sodium	Free	523 431 00	Kg
	2831.90	2831.90.00	- Other	15%	523 439 00	Kg
<b>28.32</b>			<b>Sulphites; thiosulphates.</b>			
	2832.10	2832.10.00	- Sodium sulphites	Free	523 441 00	Kg
	2832.20	2832.20.00	- Other sulphites	Free	523 442 00	Kg
	2832.30	2832.30.00	- Thiosulphates	Free	523 449 00	Kg
<b>28.33</b>			<b>Sulphates; alums; peroxosulphates (persulphates).</b>			
			- Sodium sulphates:			
	2833.11	2833.11.00	-- Disodium sulphate	Free	523 451 00	Kg
	2833.19	2833.19.00	-- Other sodium sulphates	15%	523 459 00	Kg
			- Sodium sulphates:			
	2833.21	2833.21.00	-- Of magnesium	Free	523 491 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2833.22	2833.22.00	-- Sulphates of aluminium	15%	523 492 00	Kg
	2833.23	2833.23.00	-- Of chromium	Free	523 493 00	Kg
	2833.24	2833.24.00	-- Of nickel	Free	523 494 00	Kg
	2833.25	2833.25.00	-- Of copper	Free	523 495 00	Kg
	2833.26	2833.26.00	-- Of zinc	Free	523 496 00	Kg
	2833.27	2833.27.00	-- Of barium	Free	523 497 00	Kg
	2833.29	2833.29.00	-- Other	Free	523 499 12	Kg
	2833.30	2833.30.00	- Alums	Free	523 499 19	Kg
	2833.40	2833.40.00	- Peroxosulphates (persulphates)	Free	523 499 11	Kg
<b>28.34</b>			<b>Nitrites; nitrates.</b>			
	2834.10	2834.10.00	- Nitrites	Free	523 510 00	Kg
	2834.21	2834.21.00	-- Of potassium	15%	523 520 00	Kg
	2834.29	2834.29.00	-- Other	15%	523 599 00	Kg
<b>28.35</b>			<b>Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.</b>			
	2835.10	2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	Free	523 610 00	Kg
	2835.22	2835.22.00	-- Of mono- or disodium	Free	523 631 00	Kg
	2835.23	2835.23.00	-- Of trisodium	Free	523 632 00	Kg
	2835.24	2835.24.00	-- Of potassium	15%	523 633 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2835.25	2835.25.00	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	Free	523 634 00	Kg
	2835.26	2835.26.00	-- Other phosphates of calcium	Free	523 635 00	Kg
	2835.29	2835.29.00	-- Other - Polyphosphates:	Free	523 639 00	Kg
	2835.31	2835.31.00	-- Sodium triphosphate (sodium tripolyphosphate)	Free	523 640 00	Kg
28.36	2835.39	2835.39.00	-- Other <b>Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.</b>	Free	523 650 00	Kg
	2836.10	2836.10.00	- Commercial ammonium carbonate and other ammonium carbonates	15%	523 710 00	Kg
	2836.20	2836.20.00	- Disodium carbonate	Free	523 720 00	Kg
	2836.30	2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	Free	523 730 00	Kg
	2836.40	2836.40.00	- Potassium carbonates	15%	523 740 00	Kg
	2836.50	2836.50.00	- Calcium carbonate	Free	523 791 00	Kg
	2836.60	2836.60.00	- Barium carbonate	15%	523 792 00	Kg
	2836.70	2836.70.00	- Lead carbonates - Other:	15%	523 750 00	Kg
	2836.91	2836.91.00	-- Lithium carbonates	15%	523 793 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2836.92	2836.92.00	-- Strontium carbonate	15%	523 794 00	Kg
	2836.99	2836.99.00	-- Other carbonates, peroxocarbonates (percarbonates)	15%	523 799 00	Kg
<b>28.37</b>			<b>Cyanides, cyanide oxides and complex cyanides.</b>			
			- Cyanides and cyanide oxides:			
	2837.11	2837.11.00	-- Of sodium	15%	523 811 00	Kg
	2837.19	2837.19.00	-- Other	Free	523 812 00	Kg
	2837.20	2837.20.00	- Complex cyanides	15%	523 819 00	Kg
<b>28.38</b>	2838.00	2838.00.00	<b>Fulminates, cyanates and thiocyanates.</b>	15%	523 820 00	Kg
<b>28.39</b>			<b>Silicates; commercial alkali metal silicates.</b>			
			- Of Sodium:			
	2839.11	2839.11.00	-- Sodium metasilicates	15%	523 831 00	Kg
	2839.19	2839.19.00	-- Other	Free	523 832 00	Kg
	2839.20	2839.20.00	- Of potassium	5%	523 833 00	Kg
	2839.90	2839.90.00	- Other	15%	523 839 00	Kg
<b>28.40</b>			<b>Borates; peroxoborates (perborates).</b>			
			- Disodium tetraborate (refined borax):			
	2840.11	2840.11.00	-- Anhydrous	15%	523 841 00	Kg
	2840.19	2840.19.00	-- Other	Free	523 842 00	Kg
	2840.20	2840.20.00	- Other borates	Free	523 843 00	Kg
	2840.30	2840.30.00	- Peroxoborates (perborates)	Free	523 849 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>28.41</b>			<b>Salts of oxometallic or peroxometallic acids.</b>			
	2841.10	2841.10.00	- Aluminates	15%	524 311 00	Kg
	2841.20	2841.20.00	- Chromates of zinc or of lead	Free	524 312 00	Kg
	2841.30	2841.30.00	- Sodium dichromate	15%	524 313 00	Kg
	2841.50	2841.50.00	- Other chromates and dichromates, peroxochromates	15%	524 315 00	Kg
			- Manganites, manganates and permanganates			
	2841.61	2841.61.00	-- Potassium permanganate	15%	524 316 10	Kg
	2841.69	2841.69.00	-- Other	15%	524 316 90	Kg
	2841.70	2841.70.00	- Molybdates	15%	524 317 00	Kg
	2841.80	2841.80.00	- Tungstates (wolframates)	15%	524 318 00	Kg
	2841.90	2841.90.00	- Other	15%	524 319 00	Kg
<b>28.42</b>			<b>Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.</b>			
	2842.10	2842.10.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined.	Free	523 891 00	Kg
	2842.90		- Other			
		2842.90.10	--- Arsenites and arsenates	Free	523 899 10	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
28.43		2842.90.90	--- Other <b>Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.</b>	Free	523 899 90	Kg
	2843.10	2843.10.00	- Colloidal precious metals	15%	524 321 00	Kg
	2843.21	2843.21.00	- Silver compounds:			
			-- Silver nitrate	15%	524 323 00	Kg
	2843.29	2843.29.00	-- Other	15%	524 325 00	Kg
28.44	2843.30	2843.30.00	- Gold compounds	15%	524 327 00	Kg
	2843.90	2843.90.00	- Other compounds; amalgams	15%	524 329 00	Kg
			<b>Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.</b>			
	2844.10	2844.10.00	- Natural uranium and its compounds, alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	15%	525 110 00	Kg
	2844.20	2844.20.00	- Uranium enriched in U 235 and its compounds; plutonium and its compounds, alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	15%	525 130 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2844.30	2844.30.00	- Uranium depleted in U 235 and its compounds; thorium and its compounds, alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	15%	525 150 00	Kg
	2844.40	2844.40.00	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	15%	525 190 00	Kg
	2844.50	2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	15%	525 170 00	Kg
<b>28.45</b>			<b>Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.</b>			
	2845.10	2845.10.00	- Heavy water (deuterium oxide)	15%	525 911 00	Kg
	2845.90	2845.90.00	- Other	15%	525 919 00	Kg
<b>28.46</b>			<b>Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.</b>			
	2846.10	2846.10.00	- Cerium compounds	15%	525 951 00	Kg

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2846.90	2846.90.00	- Other	15%	525 959 00	Kg
<b>28.47</b>	2847.00	2847.00.00	<b>Hydrogen peroxyde, whether or not solidified with urea.</b>	Free	524 910 00	Kg
<b>28.48</b>	2848.00	2848.00.00	<b>Phosphides, whether or not chemically defined, excluding ferrophosphorus.</b>	15%	524 920 00	Kg
<b>28.49</b>			<b>Carbides, whether or not chemically defined.</b>			
	2849.10	2849.10.00	- Cf calcium	Free	524 930 00	Kg
	2849.20	2849.20.00	- Cf silicon	Free	524 941 00	Kg
	2849.90	2849.90.00	- Other	15%	524 949 00	Kg
<b>28.50</b>	2850.00	2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	15%	524 950 00	Kg
<b>28.51</b>			<b>Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.</b>			
	2851.00	2851.00.10	--- Liquid air (whether or not rare gases have been removed), or compressed	15%	524 991 00	Kg
		2851.00.20	--- Distilled or conductivity water and water of similar purity	15%	524 992 00	Kg
		2851.00.90	--- Other	15%	524 999 00	Kg

FIRST SCHEDULE—*continued*

## CHAPTER 29 – ORGANIC CHEMICALS

**Notes.**

- 1.- Except where the context otherwise requires, the headings of this Chapter 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 of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
  - (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
  - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
  - (e) The 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 specific use rather than for general use;
  - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) 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 odouriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
  - (h) The following products diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
- 2.- This Chapter does not cover—
- (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
  - (b) Ethyl alcohol (heading 22.07 or 22.08);
  - (c) Methane or propane (heading 27.11);
  - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;

FIRST SCHEDULE—*continued*

- (e) Urea (heading 31.02 or 31.05);
  - (f) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
  - (g) Enzymes (heading 35.07);
  - (h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup> (heading 36.06);
  - (i) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24, or
  - (k) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).
- 3.- Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
- 4.- In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.
- Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 29.29.
- For the purposes of headings, 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.
- 5.-
- (a) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
  - (b) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.



## FIRST SCHEDULE—continued

- (c) Subject to Note 1 to Section VI and Note 2 to Chapter 28—
- (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound, and
  - (2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.
- (c) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).
- (e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
- 6.- The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.
- Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or alogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).
- 7.- Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.
- These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.
- 8.- For the purposes of heading 29.37—
- (a) the term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);

FIRST SCHEDULE—*continued*

- (b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

**Subheading Note.**

- 1.- Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>29.01</b>			<b>Acyclic hydrocarbons.</b>			
	2901.10	2901.10.00	- Saturated	Free	511 140 00	Kg
	2901.21	2901.21.00	-- Ethylene	Free	511 110 00	Kg
	2901.22	2901.22.00	-- Propene (propylene)	15%	511 120 00	Kg
	2901.23	2901.23.00	-- Butene (butylene) and isomers thereof	15%	511 131 00	Kg
	2901.24	2901.24.00	-- Buta-1,3-diene and isoprene	15%	511 139 00	Kg
	2901.29		-- Other			
		2901.29.10	--- Acetylene	15%	511 191 00	Kg
		2901.29.90	--- Other	15%	511 199 00	Kg
<b>29.02</b>			<b>Cyclic hydrocarbons.</b>			
			- Cyclanes, cyclenes and cycloterpenes:			
	2902.11	2902.11.00	-- Cyclohexane	Free	511 210 00	Kg
	2902.19	2902.19.00	-- Other	15%	511 291 00	Kg
	2902.20	2902.20.00	- Benzene	Free	511 220 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2902.30	2902.30.00	- Toluene	Free	511 230 00	Kg
			- Xylenes:			
	2902.41	2902.41.00	-- o-Xylene	Free	511 241 00	Kg
	2902.42	2902.42.00	-- m-Xylene	Free	511 243 00	Kg
	2902.43	2902.43.00	-- p-Xylene	Free	511 245 00	Kg
	2902.44	2902.44.00	-- Mixed xylene isomers	Free	511 249 00	Kg
	2902.50	2902.50.00	- Styrene	Free	511 250 00	Kg
	2902.60	2902.60.00	- Ethylbenzene	Free	511 260 00	Kg
	2902.70	2902.70.00	- Cumene	Free	511 270 00	Kg
	2902.90	2902.90.00	- Other	Free	511 299 00	Kg
<b>29.03</b>			<b>Halogenated derivatives of hydrocarbons.</b>			
			- Saturated chlorinated derivatives of acyclic hydrocarbons:			
	2903.11	2903.11.00	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	15%	511 361 00	Kg
	2903.12	2903.12.00	-- Dichloromethane (methylene chloride)	Free	511 362 00	Kg
	2903.13	2903.13.00	-- Chloroform (trichloromethane)	15%	511 363 00	Kg
	2903.14	2903.14.00	-- Carbon tetrachloride	15%	511 364 00	Kg
	2903.15	2903.15.00	-- 1,2-Dichloroethane (ethylene dichloride)	15%	511 350 00	Kg
	2903.19		-- Other			
		2903.19.10	--- 1,1,1-Trichloroethane (methyl chloroform)	15%	511 369 10	Kg

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		2903.19.90	--- Other	15%	511 369 90	Kg
	2903.21	2903.21.00	-- Vinyl chloride (chloroethylene)	15%	511 310 00	Kg
	2903.22	2903.22.00	-- Trichloroethylene	15%	511 320 00	Kg
	2903.23	2903.23.00	-- Tetrachloroethylene (perchloroethylene)	15%	511 330 00	Kg
	2903.29	2903.29.00	-- Other	Free	511 340 00	Kg
	2903.30	2903.30.00	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	Free	511 370 00	Kg
	2903.41	2903.41.00	-- Trichlorofluoromethane	15%	511 381 00	Kg
	2903.42	2903.42.00	-- Dichlorodifluoromethane	15%	511 382 00	Kg
	2903.43	2903.43.00	-- Trichlorotrifluoroethanes	15%	511 383 00	Kg
	2903.44	2903.44.00	-- Dichlorotetrafluoroethanes and chloropentafluoroethane	15%	511 384 00	Kg
			-- Other derivatives perhalogenated only with fluorine and chlorine			
	2903.45	2903.45.10	--- Chlorotrifluoromethane	Free	511 385 10	Kg
		2903.45.21	--- Pentachlorofluoroethane	15%	511 385 21	Kg
		2903.45.29	--- Tetrachlorodifluoroethane	15%	511 385 29	Kg
		2903.45.31	--- Heptachlorofluoropropanes	15%	511 385 31	Kg
		2903.45.32	--- Hexachlorodifluoropropanes	15%	511 385 32	Kg
		2903.45.33	--- Pentachlorotrifluoropropanes	15%	511 385 33	Kg
		2903.45.34	--- Tetrachlorotetrafluoropropanes	15%	511 385 34	Kg
		2903.45.35	--- Trichloropentafluoropropanes	15%	511 385 35	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		2903.45.36	--- Dichlorohexafluoropropanes	15%	511 385 36	Kg
		2903.45.39	--- Chloroheptafluoropropanes	15%	511 385 39	Kg
		2903.45.90	--- Other	15%	511 385 90	Kg
2903.46		2903.46.00	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	15%	511 386 00	Kg
2903.47		2903.47.00	-- Other perhalogenated derivatives	15%	511 387 00	Kg
2903.49			-- Other			
		2903.49.10	--- Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine	15%	511 389 10	Kg
		2903.49.90	--- Other halogenated derivatives of acyclic hydrocarbons containing two or more different halogens	15%	511 389 90	Kg
			- Halogenated derivatives of cyclic, cycloaliphatic or cycloaliphatic hydrocarbons:			
2903.51		2903.51.00	-- 1,2,3,4,5,6-Hexachlorocyclohexane	15%	511 391 00	Kg
2903.59		2903.59.00	- Other	15%	511 392 00	Kg
			- Halogenated derivatives of aromatic hydrocarbons:			
2903.61		2903.61.00	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	15%	511 393 00	Kg
2903.62		2903.62.00	-- Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane)	15%	511 395 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2903.69	2903.69.00	-- Other	15%	511 399 00	Kg
<b>29.04</b>			<b>Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.</b>			
	2904.10	2904.10.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	Free	511 410 00	Kg
	2904.20	2904.20.00	- Derivatives containing only nitro or only nitroso groups	15%	511 420 00	Kg
	2904.90	2904.90.00	- Other	15%	511 490 00	Kg
<b>29.05</b>			<b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>			
			- Saturated monohydric alcohols:			
	2905.11	2905.11.00	-- Methanol (methyl alcohol)	Free	512 110 00	Kg
	2905.12	2905.12.00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	Free	512 120 00	Kg
	2905.13	2905.13.00	-- Butan-1-ol (n-butyl alcohol)	Free	512 131 00	Kg
	2905.14	2905.14.00	-- Other butanols	Free	512 139 00	Kg
	2905.15	2905.15.00	-- Pentanol (amylalcohol) and isomers thereof	15%	512 191 00	Kg
	2905.16	2905.16.00	-- Octanol (octyl alcohol) and isomers thereof	Free	512 140 00	Kg
	2905.17	2905.17.00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	Free	512 192 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
2905.19	2905.19.00	-- Other saturated monohydric alcohols		15%	512 193 00	Kg
		- Unsaturated monohydric alcohols:				
2905.22	2905.22.00	-- Acyclic terpene alcohols		15%	512 195 00	Kg
2905.29	2905.29.00	-- Other		15%	512 199 00	Kg
		- Diols:				
2905.31	2905.31.00	-- Ethylene glycol (ethanediol)		Free	512 210 00	Kg
2905.32	2905.32.00	-- Propylene glycol (propane-1,2-diol)		Free	512 291 00	Kg
2905.39	2905.39.00	-- Other		Free	512 292 00	Kg
		- Other polyhydric alcohols:				
2905.41	2905.41.00	-- 2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane)		Free	512 293 00	Kg
2905.42	2905.42.00	-- Pentaerythritol		Free	512 230 00	Kg
2905.43	2905.43.00	-- Mannitol		15%	512 240 00	Kg
2905.44	2905.44.00	-- D-glucitol (sorbitol)		Free	512 250 00	Kg
2905.45	2905.45.00	-- Glycerol		Free	512 225 00	Kg
2905.49	2905.49.00	-- Other		Free	512 294 00	Kg
		- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:				
2905.51	2905.51.00	-- Ethchlorvynol (INN)		Free	512 295 10	Kg
2905.59	2905.59.00	-- Other		Free	512 299 00	Kg

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>29.06</b>			<b>Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>			
			- Cyclanic, cyclenic or cycloterpenic:			
	2906.11	2906.11.00	-- Menthol	Free	512 311 00	Kg
	2906.12	2906.12.00	-- Cyclohexanol, methylcyclohexanols and imethylcyclohexanols	15%	512 312 00	Kg
	2906.13	2906.13.00	-- Sterols and inositols	Free	512 313 00	Kg
	2906.14	2906.14.00	-- Terpeneols	Free	512 314 00	Kg
	2906.19	2906.19.00	-- Other	15%	512 319 00	Kg
			- Aromatic:			
	2906.21	2906.21.00	-- Benzyl alcohol	15%	512 351 00	Kg
	2906.29	2906.29.00	-- Other	15%	512 359 00	Kg
<b>29.07</b>			<b>Phenols; phenol-alcohols.</b>			
			- Monophenols:			
	2907.11	2907.11.00	-- Phenol (hydroxybenzene) and its salts	Free	512 410 00	Kg
	2907.12	2907.12.00	-- Cresols and their salts	Free	512 420 00	Kg
	2907.13	2907.13.00	-- Octylphenol, nonylphenol and their isomers, salts thereof	Free	512 431 00	Kg
	2907.14	2907.14.00	-- Xylenols and their salts	Free	512 432 00	Kg
	2907.15	2907.15.00	-- Naphthols and their salts	15%	512 433 00	Kg
	2907.19	2907.19.00	-- Other	15%	512 434 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Polyphenols, phenol-alcohols:			
	2907.21	2907.21.00	-- Resorcinol and its salts	Free	512 435 00	Kg
	2907.22	2907.22.00	-- Hydroquinone (quinol) and its salts	Free	512 436 00	Kg
	2907.23	2907.23.00	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	15%	512 437 00	Kg
<b>29.08</b>	2907.29	2907.29.00	-- Other <b>Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.</b>	Free	512 438 00	Kg
	2908.10	2908.10.00	- Derivatives containing only halogen substituents and their salts	15%	512 441 00	Kg
	2908.20	2908.20.00	- Derivatives containing only sulpho groups, their salts and esters	15%	512 442 00	Kg
	2908.90	2908.90.00	- Other	15%	512 449 00	Kg
<b>29.09</b>			<b>Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxide, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>			
			- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	2909.11	2909.11.00	-- Diethyl ether	Free	516 161 00	Kg

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2909.19	2909.19.00	-- Other	Free	516 162 00	Kg
	2909.20	2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	15%	516 163 00	Kg
	2909.30	2909.30.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives - Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	Free	516 169 00	Kg
	2909.41	2909.41.00	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	Free	516 171 00	Kg
	2909.42	2909.42.00	-- Monomethyl ethers of ethylene glycol or of diethylene glycol	15%	516 172 00	Kg
	2909.43	2909.43.00	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	15%	516 173 00	Kg
	2909.44	2909.44.00	-- Other monoalkyl-ethers of ethylene glycol or of diethylene glycol	15%	516 174 00	Kg
	2909.49	2909.49.00	-- Other	15%	516 175 00	Kg
	2909.50	2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	516 176 00	Kg
	2909.60	2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	516 179 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>29.10</b>			<b>Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>			
	2910.10	2910.10.00	- Oxirane (ethyleneoxide)	15%	516 130 00	Kg
	2910.20	2910.20.00	- Methyloxirane (propylene oxide)	15%	516 140 00	Kg
	2910.30	2910.30.00	- 1-Chloro-2,3-epox-ypropane (epichlorohydrin)	15%	516 151 00	Kg
	2910.90	2910.90.00	- Other	15%	516 159 00	Kg
<b>29.11</b>	2911.00	2911.00.00	<b>Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>	15%	516 120 00	Kg
<b>29.12</b>			<b>Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.</b>			
			- Acyclic aldehydes without other oxygen function:			
	2912.11	2912.11.00	-- Methanal (formaldehyde)	Free	516 211 00	Kg
	2912.12	2912.12.00	-- Ethanal (acetaldehyde)	15%	516 212 00	Kg
	2912.13	2912.13.00	-- Butanal (butyraldehyde, normal isomer)	15%	516 213 00	Kg
	2912.19	2912.19.00	-- Other	15%	516 219 00	Kg

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Cyclic aldehydes without other oxygen function:			
	2912.21	2912.21.00	-- Benzaldehyde	Free	516 221 00	Kg
	2912.29	2912.29.00	-- Other	15%	516 222 00	Kg
	2912.30	2912.30.00	- Aldehyde-alcohols	15%	516 223 00	Kg
			- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:			
	2912.41	2912.41.00	-- Vanillin (4-hydroxy-3-methoxy-benzaldehyde)	Free	516 224 00	Kg
	2912.42	2912.42.00	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	Free	516 225 00	Kg
	2912.49	2912.49.00	-- Other	Free	516 226 00	Kg
	2912.50	2912.50.00	- Cyclic polymers of aldehydes	15%	516 227 00	Kg
	2912.60	2912.60.00	- Paraformaldehyde	Free	516 229 00	Kg
<b>29.13</b>	2913.00	2913.00.00	<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.</b>	15%	516 260 00	Kg
<b>29.14</b>			<b>Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>			
			- Acyclic ketones without other oxygen function:			
	2914.11	2914.11.00	-- Acetone	Free	516 230 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2914.12	2914.12.00	-- Butanone (methyl ethyl ketone)	Free	516 240 00	Kg
	2914.13	2914.13.00	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	15%	516 251 00	Kg
	2914.19	2914.19.00	-- Other - Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	15%	516 259 00	Kg
	2914.21	2914.21.00	-- Camphor	Free	516 270 00	Kg
	2914.22	2914.22.00	-- Cyclohexanone and methylcyclohexanones	Free	516 281 00	Kg
	2914.23	2914.23.00	-- Ionones and methylionones	15%	516 282 00	Kg
	2914.29	2914.29.00	-- Other cyclamic, cyclenic or cyclenic ketones without other function - Aromatic ketones without other oxygen function:	15%	516 289 00	Kg
	2914.31	2914.31.00	-- Phenylacetone (phenylpropan-2-one)	15%	516 291 10	Kg
	2914.39	2914.39.00	-- Other	15%	516 291 90	Kg
	2914.40	2914.40.00	- Ketone-alcohols and ketone-aldehydes	15%	516 297 00	Kg
	2914.50	2914.50.00	- Ketone-phenols and ketones with other oxygen function - Quinones:	Free	516 294 00	Kg
	2914.61	2914.61.00	-- Anthraquinone	15%	516 295 00	Kg
	2914.69	2914.69.00	-- Other quinones	15%	516 296 00	Kg
	2914.70	2914.70.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	Free	516 299 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
29.15			<b>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>			
			- Formic acid, its salts and esters:			
	2915.11	2915.11.00	-- Formic acid	Free	513 741 00	Kg
	2915.12	2915.12.00	-- Salts of formic acid	15%	513 742 00	Kg
	2915.13	2915.13.00	-- Esters of formic acid	Free	513 749 00	Kg
			- Acetic acid and its salts; acetic anhydride:			
	2915.21	2915.21.00	-- Acetic acid	Free	513 711 00	Kg
	2915.22	2915.22.00	-- Sodium acetate	15%	513 712 00	Kg
	2915.23	2915.23.00	-- Cobalt acetate	30%	513 713 00	Kg
	2915.24	2915.24.00	-- Acetic anhydride	15%	513 771 00	Kg
	2915.29	2915.29.00	-- Other	Free	513 719 00	Kg
			- Esters of acetic acid			
	2915.31	2915.31.00	-- Ethyl acetate	Free	513 721 00	Kg
	2915.32	2915.32.00	-- Vinyl acetate	Free	513 722 00	Kg
	2915.33	2915.33.00	-- n-Butyl acetate	15%	513 723 00	Kg
	2915.34	2915.34.00	-- Isobutyl acetate	15%	513 724 00	Kg
	2915.35	2915.35.00	--2-Ethoxyethyl acetate	15%	513 725 00	Kg
	2915.39	2915.39.00	-- Other esters of acetic acid	15%	513 729 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2915.40	2915.40.00	- Mono-, di- or trichloroacetic acids, their salts and esters	15%	513 774 00	Kg
	2915.50	2915.50.00	- Propionic acid, its salts and esters	15%	513 773 00	Kg
	2915.60	2915.60.00	- Butanoic acids, pentanoic acids, their salts and esters	Free	513 750 00	Kg
	2915.70	2915.70.00	- Palmitic acid, stearic acid, their salts and esters	25%	513 760 00	Kg
	2915.90	2915.90.00	- Other saturated acyclic mono carboxylic acids and their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated or nitrosated derivatives	15%	513 779 00	Kg
<b>29.16</b>			<b>Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>			
			- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
	2916.11	2916.11.00	-- Acrylic acid and its salts	Free	513 791 00	Kg
	2916.12	2916.12.00	-- Esters of acrylic acid	Free	513 792 00	Kg
	2916.13	2916.13.00	-- Methacrylic acid and its salts	Free	513 731 00	Kg
	2916.14	2916.14.00	-- Esters of methacrylic acid	Free	513 739 00	Kg

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2916.15	2916.15.00	-- Oleic, linoleic or linolenic acids, their salts and esters	15%	513 780 00	Kg
	2916.19	2916.19.00	-- Other	15%	513 793 00	Kg
	2916.20	2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives - Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.	Free	513 794 00	Kg
	2916.31	2916.31.00	-- Benzoic acid, its salts and esters	Free	513 795 00	Kg
	2916.32	2916.32.00	-- Benzoyl peroxide and benzoyl chloride	Free	513 796 00	Kg
	2916.34	2916.34.00	-- Phenylacetic acid and its salts	15%	513 797 00	Kg
	2916.35	2916.35.00	-- Esters of phenylacetic acid	15%	513 798 00	Kg
	2916.39	2916.39.00	-- Other	Free	513 799 00	Kg
<b>29.17</b>			<b>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b> - Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.			
	2917.11	2917.11.00	-- Oxalic acid, its salts and esters	15%	513 891 00	Kg
	2917.12	2917.12.00	-- Adipic acid, its salts and esters	Free	513 892 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2917.13	2917.13.00	-- Azelaic acid, sebacic acid, their salts and esters	Free	513 893 00	Kg
	2917.14	2917.14.00	-- Maleic anhydride	Free	513 810 00	Kg
	2917.19	2917.19.00	-- Other	Free	513 894 00	Kg
	2917.20	2917.20.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives - Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.	Free	513 850 00	Kg
	2917.31	2917.31.00	-- Dibutyl orthophthalates	Free	513 895 00	Kg
	2917.32	2917.32.00	-- Dioctyl orthophthalates	Free	513 830 00	Kg
	2917.33	2917.33.00	-- Dinonyl or didecyl orthophthalates	Free	513 873 00	Kg
	2917.34	2917.34.00	-- Other esters of orthophthalic acid	Free	513 896 00	Kg
	2917.35	2917.35.00	-- Phthalic anhydride	Free	513 820 00	Kg
	2917.36	2917.36.00	-- Terephthalic acid and its salts	Free	513 897 00	Kg
	2917.37	2917.37.00	-- Dimethyl terephthalate	Free	513 840 00	Kg
	2917.39	2917.39.00	-- Other	Free	513 899 00	Kg
<b>29.18</b>			<b>Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>			

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives.			
2918.11		2918.11.00	-- Lactic acid, its salts and esters	Free	513 911 00	Kg
2918.12		2918.12.00	-- Tartaric acid	15%	513 912 00	Kg
2918.13		2918.13.00	-- Salts and esters of tartaric acid	15%	513 913 00	Kg
2918.14		2918.14.00	-- Citric acid	Free	513 914 00	Kg
2918.15		2918.15.00	-- Salts and esters of citric acid	Free	513 915 00	Kg
2918.16		2918.16.00	-- Gluconic acid, its salts and esters	15%	513 921 00	Kg
2918.19		2918.19.00	-- Other	15%	513 929 00	Kg
			- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2918.21		2918.21.00	-- Salicylic acid and its salts	Free	513 931 00	Kg
2918.22		2918.22.00	-- O-Acetylsalicylic acid, its salts and esters	Free	513 932 00	Kg
2918.23		2918.23.00	-- Other esters of salicylic acid and their salts	Free	513 939 00	Kg
2918.29		2918.29.00	-- Other	Free	513 940 00	Kg
2918.30		2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	15%	513 950 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2918.90	2918.90.00	- Other	Free	513 960 00	Kg
<b>29.19</b>	2919.00	2919.00.00	<b>Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>	Free	516 310 00	Kg
<b>29.20</b>			<b>Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>			
	2920.10	2920.10.00	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	516 391 00	Kg
	2920.90		- Other			
		2920.90.10	--- Sulphuric esters and their salts	15%	516 399 10	Kg
		2920.90.20	--- Nitrous and nitric esters and their salts	15%	516 399 20	Kg
		2920.90.30	--- Carbonic esters and their salts	15%	516 399 30	Kg
		2920.90.90	--- Other	15%	516 399 90	Kg
<b>29.21</b>			<b>Amine-function compounds.</b>			
			- Acyclic monoamines and their derivatives; salts thereof.			
	2921.11	2921.11.00	-- Methylamine, di- or trimethylamine and their salts	Free	514 511 00	Kg
	2921.12	2921.12.00	-- Diethylamine and its salts	15%	514 512 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2921.19	2921.19.00	-- Other aromatic monoamines and their derivatives, salts thereof - Acyclic polyamines and their derivatives; salts thereof.	15%	514 519 00	Kg
	2921.21	2921.21.00	-- Ethylenediamine and its salts	Free	514 521 00	Kg
	2921.22	2921.22.00	-- Hexamethylenediamine and its salts	15%	514 522 00	Kg
	2921.29	2921.29.00	-- Other	15%	514 529 00	Kg
	2921.30	2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof - Aromatic monoamines and their derivatives; salts thereof.	15%	514 530 00	Kg
	2921.41	2921.41.00	-- Aniline and its salts	15%	514 541 00	Kg
	2921.42	2921.42.00	-- Aniline derivatives and their salts	15%	514 542 00	Kg
	2921.43	2921.43.00	-- Toluidines and their derivatives; salts thereof	15%	514 543 00	Kg
	2921.44	2921.44.00	-- Diphenylamine and its derivatives; salts thereof	Free	514 544 00	Kg
	2921.45	2921.45.00	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	15%	514 545 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2921.46	2921.46.00	-- Amfetamine (INN) benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	15%	514 546 00	Kg
	2921.49	2921.49.00	-- Other - Aromatic polyamines and their derivatives; salts thereof;	15%	514 549 00	Kg
	2921.51	2921.51.00	-- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	Free	514 551 00	Kg
<b>29.22</b>	2921.59	2921.59.00	-- Other <b>Oxygen-function amino-compounds.</b> - Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	Free	514 559 00	Kg
	2922.11	2922.11.00	-- Monoethanolamine and its salts	15%	514 611 00	Kg
	2922.12	2922.12.00	-- Diethanolamine and its salts	Free	514 612 00	Kg
	2922.13	2922.13.00	-- Triethanolamine and its salts	Free	514 613 00	Kg
	2922.14	2922.14.00	-- Dextropropoxyphene (INN) and its salts	15%	514 614 00	Kg
	2922.19	2922.19.00	-- Other	Free	514 619 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:			
	2922.21	2922.21.00	-- Aminohydroxy-na-phthalenesulphonic acids and their salts	15%	514 621 00	Kg
	2922.22	2922.22.00	-- Anisidines, dianisidines, phenetidines, and their salts	15%	514 622 00	Kg
	2922.29	2922.29.00	-- Other	15%	514 629 00	Kg
			- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:			
	2922.31	2922.31.00	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	15%	514 631 00	Kg
	2922.39	2922.39.00	-- Other	15%	514 639 00	Kg
			- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:			
	2922.41	2922.41.00	-- Lysine and its esters; salts thereof	Free	514 641 00	Kg
	2922.42	2922.42.00	-- Glutamic acid and its salts	15%	514 642 00	Kg
	2922.43	2922.43.00	-- Anthranilic acid and its salts	15%	514 653 00	Kg
	2922.44	2922.44.00	-- Tiliidine (INN) and its salts	15%	514 654 00	Kg
	2922.49	2922.49.00	-- Other	15%	514 650 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2922.50	2922.50.00	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	15%	514 670 00	Kg
<b>29.23</b>			<b>Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.</b>			
	2923.10	2923.10.00	- Choline and its salts	15%	514 811 00	Kg
	2923.20	2923.20.00	- Lecithins and other phosphoaminolipids	Free	514 815 00	Kg
	2923.90	2923.90.00	- Other	Free	514 819 00	Kg
<b>29.24</b>			<b>Carboxamide-function compounds; amide-function compounds of carbonic acid.</b>			
			- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:			
	2924.11	2924.11.00	-- Meprobamate (INN)	Free	514 711 00	Kg
	2924.19	2924.19.00	-- Other	Free	514 719 00	Kg
			- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:			
	2924.21	2924.21.00	-- Ureines and their derivatives; salts thereof	15%	514 730 00	Kg
	2924.23	2924.23.00	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	15%	514 793 00	Kg
	2924.24	2924.24.00	-- Ethinamate (INN)	Free	514 794 00	Kg

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2924.29	2924.29.00	-- Other	15%	514 790 00	Kg
<b>29.25</b>			<b>Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.</b>			
	2925.11	2925.11.00	-- Saccharin and its salts	Free	514 821 00	Kg
	2925.12	2925.12.00	-- Glutethimide (INN)	Free	514 822 00	Kg
	2925.19	2925.19.00	-- Other	Free	514 825 00	Kg
	2925.20	2925.20.00	- Imides and their derivatives; salts thereof	Free	514 829 00	Kg
<b>29.26</b>			<b>Nitrile-function compounds.</b>			
	2926.10	2926.10.00	- Acrylonitrile	Free	514 830 00	Kg
	2926.20	2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	15%	514 841 00	Kg
	2926.30	2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	15%	514 843 00	Kg
	2926.90	2926.90.00	- Other	Free	514 849 00	Kg
<b>29.27</b>	2927.00	2927.00.00	<b>Diazo-, azo- or azoxy-compounds.</b>	Free	514 850 00	Kg
<b>29.28</b>	2928.00	2928.00.00	<b>Organic derivatives of hydrazine or of hydroxylamine.</b>	15%	514 860 00	Kg
<b>29.29</b>			<b>Compounds with other nitrogen function.</b>			
	2929.10	2929.10.00	- Isocyanates	Free	514 891 00	Kg
	2929.90	2929.90.00	- Other	Free	514 899 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>29.30</b>			<b>Organo-sulphur compounds.</b>			
	2930.10	2930.10.00	- Dithiocarbonates (xanthates)	15%	515 410 00	Kg
	2930.20	2930.20.00	- Thiocarbamates and dithiocarbamates	Free	515 420 00	Kg
	2930.30	2930.30.00	- Thiuram mono-, di- or tetrasulphides	Free	515 430 00	Kg
	2930.40	2930.40.00	- Methionine	15%	515 440 00	Kg
	2930.90	2930.90.00	- Other	Free	515 490 00	Kg
<b>29.31</b>	2931.00		<b>Other organo-inorganic compounds.</b>			
		2931.00.10	--- Organo-mercury compounds	15%	515 510 00	Kg
		2931.00.20	--- Organo-arsenic compounds	15%	515 520 00	Kg
		2931.00.90	--- Other	Free	515 590 00	Kg
<b>29.32</b>			<b>Heterocyclic compounds with oxygen hetero-atom(s) only.</b>			
			- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure			
	2932.11	2932.11.00	-- Tetrahydrofuran	15%	515 691 00	Kg
	2932.12	2932.12.00	-- 2-Furaldehyde (furfuraldehyde)	15%	515 692 00	Kg
	2932.13	2932.13.00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	15%	515 693 00	Kg
	2932.19	2932.19.00	-- Other	15%	515 697 00	Kg
			- Lactones:			
	2932.21	2932.21.00	-- Coumarin, methylcoumarins and ethylcoumarins	15%	515 620 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2932.29	2932.29.00	-- Other lactones	Free	515 699 00	Kg
			- Other:			
	2932.91	2932.91.00	-- Isosafrole	15%	515 699 10	Kg
	2932.92	2932.92.00	-- 1-(1,3-Benzodioxol-5-yl) propan-2-one	15%	515 699 20	Kg
	2932.93	2932.93.00	-- Piperonal	15%	515 699 30	Kg
	2932.94	2932.94.00	-- Safrole	15%	515 699 40	Kg
	2932.95	2932.95.00	-- Tetrahydrocannabinols (all isomers)	15%	515 695 00	Kg
	2932.99	2932.99.00	-- Other	15%	515 699 90	Kg
<b>29.33</b>			<b>Heterocyclic compounds with nitrogen hetero-atom(s) only.</b>			
			- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:			
	2933.11	2933.11.00	-- Phenazone (antipyrin) and its derivatives	15%	515 711 00	Kg
	2933.19	2933.19.00	-- Other	15%	515 719 00	Kg
			- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:			
	2933.21	2933.21.00	-- Hydantoin and its derivatives	Free	515 720 00	Kg
	2933.29	2933.29.00	-- Other	15%	515 730 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:			
	2933.31	2933.31.00	-- Pyridine and its salts	Free	515 741 00	Kg
	2933.32	2933.32.00	-- Piperidine and its salts	15%	515 742 00	Kg
	2933.33	2933.33.00	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phenclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof.	15%	515 743 00	Kg
	2933.39	2933.39.00	-- Other	15%	515 749 00	Kg
			- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:			
	2933.41	2933.41.00	-- Levorphanol (INN) and its salts	15%	515 751 00	Kg
	2933.49	2933.49.00	-- Other	15%	515 759 00	Kg
			- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:			
	2933.52	2933.52.00	-- Malonylurea (barbituric acid) and its salts	15%	515 765 20	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2933.53	2933.53.00	-- Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), Phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	15%	515 765 30	Kg
	2933.54	2933.54.00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	15%	515 764 00	Kg
	2933.55	2933.55.00	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	15%	515 765 00	Kg
	2933.59	2933.59.00	-- Other - Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure	15%	515 762 00	Kg
	2933.61	2933.61.00	-- Melamine	15%	515 763 00	Kg
	2933.69		-- Other			
		2933.69.10	--- Trimethylenetrinitramine	15%	515 769 10	Kg
		2933.69.90	--- Other - Lactams:	Free	515 769 90	Kg
	2933.71	2933.71.00	-- 6-Hexanelactam (epsilon-caprolact-am)	15%	515 611 00	Kg
	2933.72	2933.72.00	-- Clobazam (INN) and methypylon (INN)	15%	515 612 00	Kg
	2933.79	2933.79.00	-- Other lactams	15%	515 619 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2933.91	2933.91.00	- Other: -- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), mazindol (INN), medazepam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN) and triazolam (INN), salts thereof.	15%	515 771 00	Kg
<b>29.34</b>	2933.99	2933.99.00	-- Other <b>Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.</b>	15%	515 779 00	Kg
	2934.10	2934.10.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	15%	515 791 00	Kg
	2934.20	2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	Free	515 792 00	Kg
	2934.30	2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	15%	515 780 00	Kg

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2934.91	2934.91.00	- Other: -- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), cextramamide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN), salts thereof	Free	515 799 10	Kg
<b>29.35</b>	2934.99	2934.99.00	-- Other	Free	515 799 00	Kg
<b>29.36</b>	2935.00	2935.00.00	Sulphonamides. <b>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.</b>	15%	51580000	Kg
	2936.10	2936.10.00	- Provitamins, unmixed	Free	541 110 00	Kg
			- Vitamins and their derivatives, unmixed:			
	2936.21	2936.21.00	-- Vitamins A and their derivatives	Free	541 120 00	Kg
	2936.22	2936.22.00	-- Vitamin B1 and its derivatives	Free	541 131 00	Kg
	2936.23	2936.23.00	-- Vitamin B2 and its derivatives	Free	541 133 00	Kg
	2936.24	2936.24.00	-- D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	Free	541 134 00	Kg
	2936.25	2936.25.00	-- Vitamin B6 and its derivatives	Free	541 135 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2936.26	2936.26.00	-- Vitamin B12 and its derivatives	Free	541 139 00	Kg
	2936.27	2936.27.00	-- Vitamin C and its derivatives	Free	541 140 00	Kg
	2936.28	2936.28.00	-- Vitamin E and its derivatives	Free	541 150 00	Kg
	2936.29	2936.29.00	-- Other vitamins and their derivatives	Free	541 160 00	Kg
	2936.90	2936.90.00	-- Other, including natural concentrates	Free	541 170 00	Kg
<b>29.37</b>			<b>Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.</b>			
			- Polypeptides hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:			
	2937.11	2937.11.00	- Somatotropin, its derivatives and structural analogues	15%	541 521 00	Kg
	2937.12	2937.12.00	- Insulin and its salts	15%	541 512 00	Kg
	2937.19	2937.19.00	- Other	15%	541 590 00	Kg
			- Steroidal hormones, their derivatives and structural analogues:			
	2937.21	2937.21.00	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	15%	541 531 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2937.22	2937.22.00	-- Halogenated derivatives of corticosteroidal hormones	15%	541 532 00	Kg
	2937.23	2937.23.00	-- Oestrogens and progestogens	15%	541 593 00	Kg
	2937.29	2937.29.00	-- Other	15%	541 539 00	Kg
			- Catecholamine hormones, their derivatives and structural analogues:			
	2937.31	2937.31.00	-- Epinephrine	15%	541 591 00	Kg
	2937.39	2937.39.00	-- Other	15%	541 599 00	Kg
	2937.40	2937.40.00	- Amino-acids derivatives	15%	541 594 00	Kg
	2937.50	2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	15%	513 975 00	Kg
	2937.90	2937.90.00	- Other	15%	541 599 90	Kg
<b>29.38</b>			<b>Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b>			
	2938.10	2938.10.00	- Rutoside (rutin) and its derivatives	15%	541 611 00	Kg
	2938.90	2938.90.00	- Other	15%	541 619 00	Kg
<b>29.39</b>			<b>Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b>			
			- Alkaloids of opium and their derivatives, salts thereof:			



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	2939.11	2939.11.00	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), theba	15%	541 411 00	Kg
	2939.19	2939.19.00	-- Other - Alkaloids of cinchona and their derivatives; salts thereof.	15%	541 419 00	Kg
	2939.21	2939.21.00	-- Quinine and its salts	15%	541 421 00	Kg
	2939.29	2939.29.00	-- Other	15%	541 429 00	Kg
	2939.30	2939.30.00	- Caffeine and its salts - Ephedrine and their salts	15%	541 430 00	Kg
	2939.41	2939.41.00	-- Ephedrine and its salts	15%	541 441 00	Kg
	2939.42	2939.42.00	-- Pseudoephedrine (INN) and its salts	15%	541 442 00	Kg
	2939.43	2939.43.00	-- Cathine (INN) and its salts	15%	541 443 00	Kg
	2939.49	2939.49.00	-- Other - Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof.	15%	541 449 00	Kg
	2939.51	2939.51.00	-- Fenetylline (INN) and its salts	15%	541 451 00	Kg
	2939.59	2939.59.00	-- Other	15%	541 459 00	Kg

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Alkaloids of rye ergot and their derivatives; salts thereof:			
	2939.61	2939.61.00	-- Ergometrine (INN) and its salts	15%	541 461 00	Kg
	2939.62	2939.62.00	-- Ergotamine (INN) and its salts	15%	541 462 00	Kg
	2939.63	2939.63.00	-- Lysergic acid and its salts	15%	541 463 00	Kg
	2939.69	2939.69.00	-- Other:	15%	541 469 00	Kg
	2939.91	2939.91.00	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	15%	541 491 00	Kg
	2939.99	2939.99.00	-- Other	15%	541 479 00	Kg
<b>29.40</b>	2940.00	2940.00.00	<b>Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters and their salts, other than products of heading 29.37, 29.38 or 29.39.</b>	Free	516 920 00	Kg
<b>29.41</b>			<b>Antibiotics.</b>			
	2941.10	2941.10.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	Free	541 310 00	Kg
	2941.20	2941.20.00	- Streptomycins and their derivatives; salts thereof	Free	541 320 00	Kg
	2941.30	2941.30.00	- Tetracyclines and their derivatives; salts thereof	Free	541 330 00	Kg

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FIRST SCHEDULE—*continued*

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	2941.40	2941.40.00	- Chloramphenicol and its derivatives; salts thereof	Free	541 391 00	Kg
	2941.50	2941.50.00	- Erythromycin and its derivatives; salts thereof	Free	541 395 00	Kg
	2941.90	2941.90.00	- Other	Free	541 399 00	Kg
<b>29.42</b>	2942.00	2942.00.00	<b>Other organic compounds.</b>	15%	516 990 00	Kg

## CHAPTER 30 – PHARMACEUTICAL PRODUCTS

**Notes.**

1.- This Chapter does not cover—

- (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
- (b) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
- (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
- (d) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
- (e) Soap or other products of heading 34.01 containing added medicaments;
- (f) Preparations with a basis of plaster for use in dentistry (heading 34.07), or
- (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

2.- For the purposes of heading 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MAbs), antibody fragments, antibody conjugates and antibody fragment conjugates.

FIRST SCHEDULE—*continued*

- 3.- For the purposes of headings 30.03 and 30.04 and of Note 4 (c) to this Chapter, the following are to be treated—
- (a) As unmixed products—
    - (1) Unmixed products dissolved in water;
    - (2) All goods of Chapter 28 or 29; and
    - (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
  - (b) As products which have been mixed—
    - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
    - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
    - (3) Salts and concentrates obtained by evaporating natural mineral waters.
- 4.- Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature—
- (a) Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;
  - (b) Sterile laminaria and sterile laminaria tents;
  - (c) Sterile absorbable surgical or dental haemostatics;
  - (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
  - (e) Blood-grouping reagents;
  - (f) Dental cements and other dental fillings; bone reconstruction cements;
  - (g) First-aid boxes and kits;
  - (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides.
  - (i) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments; and

## Customs and Excise

## FIRST SCHEDULE—continued

(k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
30.01			Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.			
	3001.10	3001.10.00	- Glands and other organs, dried, whether or not powdered	Free	541 621 00	Kg
	3001.20	3001.20.00	- Extracts of glands or other organs or of their secretions	Free	541 622 00	Kg
	3001.90		- Other			
		3001.90.10	--- Heparin and its salts	Free	541 629 10	Kg
		3001.90.90	--- Other	Free	541 629 90	Kg
30.02			Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.			

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3002.10	3002.10.00	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	Free	541 631 00	Kg
	3002.20	3002.20.00	- Vaccines for human medicine	Free	541 632 00	Kg
	3002.30	3002.30.00	- Vaccines for veterinary medicine	Free	541 634 00	Kg
	3002.90	3002.90.00	- Other	Free	541 640 00	Kg
<b>30.03</b>			<b>Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.</b>			
	3003.10	3003.10.00	- Containing penicillins or derivatives thereof, with a penicilanic acid structure, or streptomycins or their derivatives	Free	542 110 00	Kg
	3003.20	3003.20.00	- Containing other antibiotics	Free	542 120 00	Kg
			- Containing hormones or other products of heading 29.37 but not containing antibiotics:			
	3003.31	3003.31.00	-- Containing insulin	Free	542 210 00	Kg
	3003.39	3003.39.00	-- Other	Free	542 220 00	Kg
	3003.40	3003.40.00	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	Free	542 310 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3003.90		- Other			
		3003.90.10	--- Nutritional preparations for intravenous administration only	15%	542 911 00	Kg
		3003.90.90	--- Other	Free	542 919 00	Kg
<b>30.04</b>			<b>Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.</b>			
	3004.10	3004.10.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Free	542 130 00	Kg
	3004.20	3004.20.00	- Containing other antibiotics	Free	542 190 00	Kg
			- Containing hormones or other products of heading 29.37 but not containing antibiotics:			
	3004.31	3004.31.00	-- Containing insulin	Free	542 230 00	Kg
	3004.32	3004.32.00	-- Containing corticosteroid hormones, their derivatives and structural analogues	Free	542 240 00	Kg
	3004.39	3004.39.00	-- Other	Free	542 290 00	Kg
	3004.4	3004.40.00	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	Free	542 320 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3004.50	3004.50.00	- Other medicaments containing vitamins or other products of heading 29.36	Free	542 920 00	Kg
			-- Other			
	3004.90	3004.90.10	--- Nutritional preparations for intravenous administration only	15%	542 931 00	Kg
		3004.90.90	--- Other	Free	542 939 00	Kg
<b>30.05</b>			<b>Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.</b>			
	3005.10	3005.10.00	- Adhesive dressings and other articles having an adhesive layer	Free	541 911 00	Kg
	3005.90		- Other			
		3005.90.10	--- White absorbent cotton Wadding	15%	541 919 10	Kg
		3005.90.90	--- Other	Free	541 919 90	Kg
<b>30.06</b>			<b>Pharmaceutical goods specified in Note 4 to this Chapter.</b>			
	3006.10	3006.10.00	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	Free	541 991 00	Kg



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*Customs and Excise*


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FIRST SCHEDULE—*continued*

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	3006.20	3006.20.00	- Blood-grouping reagents	Free	541 920 00	Kg
	3006.30	3006.30.00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	Free	541 930 00	Kg
	3006.40	3006.40.00	- Dental cements and other dental fillings; bone reconstruction cements	Free	541 994 00	Kg
	3006.50	3006.50.00	- First-aid boxes and kits	Free	541 995 00	Kg
	3006.60	3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or spermicides	Free	541 999 00	Kg
	3006.70	3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	Free	598 997 00	Kg
	3006.80	3006.80.00	- Waste Pharmaceuticals	35%	541 980 00	Kg

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FIRST SCHEDULE—*continued*

## CHAPTER 31 – FERTILISERS

**Notes.**

- 1.- This Chapter does not cover—
  - (a) Animal blood of heading 05.11;
  - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (A), 3 (A), 4 (A) or 5 below); or
  - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).
- 2.- Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05—
  - (A) Goods which answer to one or other of the descriptions given below—
    - (i) Sodium nitrate, whether or not pure;
    - (ii) Ammonium nitrate, whether or not pure;
    - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
    - (iv) Ammonium sulphate, whether or not pure;
    - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
    - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
    - (vii) Calcium cyanamide, whether or not pure or treated with oil;
    - (viii) Urea, whether or not pure.
  - (B) Fertilisers consisting of any of the goods described in (A) above mixed together.
  - (C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
  - (D) Liquid fertilisers consisting of the goods of subparagraph (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

FIRST SCHEDULE—*continued*

- 3.- Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05—
- (A) Goods which answer to one or other of the descriptions given below—
- (i) Basic slag;
  - (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
  - (iii) Superphosphates (single, double or triple);
  - (iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.
- (B) Fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit.
- (C) Fertilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
- 4.- Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 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 sylvite);
  - (ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
  - (iii) Potassium sulphate, whether or not pure;
  - (iv) Magnesium potassium sulphate, whether or not pure.
- (B) Fertilisers consisting of any of the goods described in (A) above mixed together.
- 5.- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.
- 6.- For the purposes of heading 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
31.01	3101.00	3101.00.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	Free	272 100 00	Kg
31.02			<b>Mineral or chemical fertilisers, nitrogenous.</b>			
	3102.10	3102.10.00	- Urea, whether or not in aqueous solution	Free	562 160 00	Kg
	3102.21	3102.21.00	-- Ammonium sulphate	Free	562 130 00	Kg
	3102.29	3102.29.00	-- Other	Free	562 120 00	Kg
	3102.30	3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	Free	562 110 00	Kg
	3102.40	3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Free	562 191 00	Kg
	3102.50	3102.50.00	- Sodium nitrate	Free	272 200 00	Kg
	3102.60	3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	562 140 00	Kg
	3102.70	3102.70.00	- Calcium cyanamide	Free	562 150 00	Kg
	3102.80	3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	562 170 00	Kg

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## FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3102.90	3102.90.00	- Other, including mixtures not specified in the foregoing subheadings	Free	562 199 00	Kg
<b>31.03</b>			<b>Mineral or chemical fertilisers, phosphatic.</b>			
	3103.10		- Superphosphates			
		3103.10.10	--- Single	Free	562 221 00	Kg
		3103.10.20	--- Double	Free	562 222 00	Kg
		3103.10.30	--- Tripple	Free	562 223 00	Kg
	3103.20	3103.20.00	- Basic slag	Free	562 210 00	Kg
	3103.90	3103.90.00	- Other	Free	562 290 00	Kg
<b>31.04</b>			<b>Mineral or chemical fertilisers, potassic.</b>			
	3104.10	3104.10.00	- Carnallite, sylvite and other crude natural potassium salts	Free	272 400 00	Kg
	3104.20	3104.20.00	- Potassium chloride	Free	562 310 00	Kg
	3104.30	3104.30.00	- Potassium sulphate	Free	562 320 00	Kg
	3104.90		- Other			
		3104.90.10	--- Magnesium potassium sulphate	Free	562 391 00	Kg
		3104.90.90	--- Other	Free	562 399 00	Kg
<b>31.05</b>			<b>Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.</b>			

FIRST SCHEDULE—continued

Heading No.	H.S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3105.10	3105.10.00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	Free	562 960 00	Kg
	3105.20		- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium			
		3105.20.11	--- NPK (25:5:5) + 5 S	Free	562 911 00	Kg
		3105.20.12	--- NPK (22:21:17)	Free	562 912 00	Kg
		3105.20.13	--- NPK (20:10:10)	Free	562 913 00	Kg
		3105.20.14	--- NPK (17:17:17)	Free	562 914 00	Kg
		3105.20.15	--- NPK (15:15:15)	Free	562 915 00	Kg
		3105.20.16	--- NPK (15:15:6) + 4 Mgo	Free	562 916 00	Kg
		3105.20.17	--- NPK (6:18:20) + 2 Mgo	Free	562 917 00	Kg
		3105.20.19	--- Other	Free	562 919 00	Kg
	3105.30	3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	Free	562 930 00	Kg
	3105.40		- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)			
		3105.40.10	--- Monoammonium phosphate MAP 11:52:0)	Free	562 940 00	Kg
		3105.40.90	--- Other	Free	562 940 90	Kg

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FIRST SCHEDULE—*continued*

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Import Duty</i>	<i>SITC No.</i>	<i>Unit of Quantity</i>
			- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus.			
	3105.51	3105.51.00	-- Containing nitrates and phosphates	Free	562 951 00	Kg
	3105.59		-- Other			
		3105.59.10	--- NPK (20:20:0)	Free	562 959 10	Kg
		3105.59.90	--- Other	Free	562 959 90	Kg
	3105.60	3105.60.00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	Free	562 920 00	Kg
	3105.90	3105.90.00	- Other	Free	562 990 00	Kg

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FIRST SCHEDULE—*continued*

## CHAPTER 32 – TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS

**Notes.**

1.- This Chapter does not cover—

- (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
  - (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04, or
  - (c) Mastics of asphalt or other bituminous mastics (heading 27.15).
- 2.- Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
- 3.- Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
- 4.- Heading 32.08 includes solutions (other than colloids) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% 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 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of—
- (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder, or
  - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
32.01			<b>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.</b>			
	3201.10	3201.10.00	- Quebracho extract	Free	532 211 00	Kg
	3201.20	3201.20.00	- Wattle extract	15%	532 212 00	Kg
	3201.90	3201.90.00	- Other	Free	532 219 00	Kg
32.02			<b>Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.</b>			
	3202.10	3202.10.00	- Synthetic organic tanning substances	Free	532 310 00	Kg
	3202.90	3202.90.00	- Other	15%	532 320 00	Kg
32.03	3203.00	3203.00.00	<b>Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.</b>	Free	532 220 00	Kg
32.04			<b>Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic</b>			

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.			
			- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:			
3204.11		3204.11.00	-- Disperse dyes and preparations based thereon	Free	531 110 00	Kg
3204.12		3204.12.00	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	Free	531 120 00	Kg
3204.13		3204.13.00	-- Basic dyes and preparations based thereon	Free	531 130 00	Kg
3204.14		3204.14.00	-- Direct dyes and preparations based thereon	Free	531 140 00	Kg
3204.15		3204.15.00	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	Free	531 150 00	Kg
3204.16		3204.16.00	-- Reactive dyes and preparations based thereon	Free	531 160 00	Kg
3204.17		3204.17.00	-- Pigments and preparations based thereon	Free	531 170 00	Kg
3204.19		3204.19.00	-- Other, including mixtures of colouring matter of two or more of the subheadings. 3204.11 to 3204.19	Free	531 190 00	Kg
3204.20		3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	Free	531 211 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3204.90	3204.90.00	- Other:	Free	531 219 00	Kg
<b>32.05</b>	3205.00	3205.00.00	<b>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.</b>	Free	531 220 00	Kg
<b>32.06</b>			<b>Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.</b>			
			- Pigments and preparations based on titanium dioxide			
	3206.11	3206.11.00	-- Containing 80% or more by weight of titanium dioxide calculated on the dry matter	Free	533 111 00	Kg
	3206.19	3206.19.00	-- Other	15%	533 119 00	Kg
	3206.20	3206.20.00	- Pigments and preparations based on chromium compounds	15%	533 120 00	Kg
	3206.30	3206.30.00	- Pigments and preparations based on cadmium compounds	Free	533 130 00	Kg
			- Other colouring matter and other preparations:			
	3206.41	3206.41.10	--- Laundry blue and preparations based thereon	25%	533 141 00	Kg
		3206.41.90	--- Other	15%	533 149 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3206.42	3206.42.00	--- Lithopone and other pigments and preparations based on zinc sulphide	Free	533 150 00	Kg
	3206.43	3206.43.00	-- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	15%	533 160 00	Kg
	3206.49	3206.49.00	-- Other	Free	533 170 00	Kg
	3206.50	3206.50.00	- Inorganic products of a kind used as luminophores	15%	533 180 00	Kg
<b>32.07</b>			<b>Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.</b>			
	3207.10	3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	Free	533 511 00	Kg
	3207.20	3207.20.00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	Free	533 512 00	Kg
	3207.30	3207.30.00	- Liquid lustres and similar preparations	15%	533 513 00	Kg
	3207.40	3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	Free	533 514 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>32.08</b>			<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.</b>			
	3208.10		- Based on polymers			
		3208.10.10	--- Varnishes of a kind used for insulating electrical wire	25%	533 421 10	Kg
		3208.10.90	--- Other	35%	533 421 90	Kg
	3208.20		- Based on acrylic or vinyl polymers			
		3208.20.10	--- Varnishes of a kind used for insulating electrical wire	15%	533 422 10	Kg
		3208.20.90	--- Other	35%	533 422 90	Kg
	3208.90		- Other			
		3208.90.10	--- Varnishes of a kind used for insulating electrical wire	15%	533 429 10	Kg
		3208.90.90	--- Other	35%	533 429 90	Kg
<b>32.09</b>			<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.</b>			
	3209.10	3209.10.00	- Based on acrylic or vinyl polymers	25%	533 411 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity	
32.10	3209.90	3209.90.00	- Other	25%	533 419 00	Kg	
	3210.00		<b>Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.</b>				
		3210.00.10	---	Water pigments of kind used for finishing leather	15%	533 431 00	Kg
		3210.00.20	---	Distempers and other water pigments	25%	533 432 00	Kg
	3210.00.90	---	Other	35%	533 439 00	Kg	
32.11	3211.00	3211.00.00	<b>Prepared driers.</b>	20%	533 530 00	Kg	
32.12			<b>Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.</b>				
	3212.10	3212.10.00	- Stamping foils	15%	533 441 00	Kg	
	3212.90	3212.90.00	- Other	35%	533 449 00	Kg	

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
32.13			<b>Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.</b>			
	3213.10	3213.10.00	- Colours in sets	25%	533 521 00	Kg
	3213.90	3213.90.00	- Other	25%	533 529 00	Kg
32.14			<b>Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.</b>			
	3214.10		- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics, painters' fillings			
		3214.10.10	--- Sealing wax	15%	533 541 10	Kg
		3214.10.90	--- Other	20%	533 541 90	Kg
	3214.90	3214.90.00	- Other	15%	533 549 00	Kg
32.15			<b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.</b>			
			- Printing ink:			
	3215.11	3215.11.00	-- Black	25%	533 210 00	Kg
	3215.19	3215.19.00	-- Other	25%	533 290 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3215.90		- Other			
		3215.90.10	--- Inks for duplicating machines; marking inks	15%	895 911 00	Kg
		3215.90.20	--- Writing inks, whether or not concentrated on solidified	25%	895 912 00	Kg
		3215.90.91	---- Inks for ball point pens, whether or not concentrated	Free	895 919 10	Kg
		3215.90.99	---- Other	15%	895 919 90	Kg

## CHAPTER 33 – ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

## Notes.

- 1.- This Chapter does not cover—
  - (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
  - (b) Soap or other products of heading 34.01; or
  - (c) Gum wood or sulphate turpentine or other products of heading 38.05.
- 2.- The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
- 3.- Heading 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.



## Customs and Excise

## FIRST SCHEDULE—continued

- 4.- The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
33.01			Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.			
			- Essential oils of citrus fruit:			
	3301.11	3301.11.00	-- Of bergamot	Free	551 311 00	Kg
	3301.12	3301.12.00	-- Of orange	Free	551 312 00	Kg
	3301.13	3301.13.00	-- Of lemon	Free	551 313 00	Kg
	3301.14	3301.14.00	-- Of lime	Free	551 314 00	Kg
	3301.19	3301.19.00	-- Other	Free	551 319 00	Kg
			- Essential oils other than those of citrus fruit:			
	3301.21	3301.21.00	-- Of geranium	Free	551 321 00	Kg
	3301.22	3301.22.00	-- Of jasmin	Free	551 322 00	Kg
	3301.23	3301.23.00	-- Of lavender or of lavandin	Free	551 323 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3301.24	3301.24.00	-- Of peppermint ( <i>Mentha piperita</i> )	Free	551 324 00	Kg
	3301.25	3301.25.00	-- Of other mints	Free	551 325 00	Kg
	3301.26	3301.26.00	-- Of vetiver	Free	551 326 00	Kg
	3301.29	3301.29.00	-- Other	Free	551 329 00	Kg
	3301.30	3301.30.00	- Resinoids	Free	551 330 00	Kg
	3301.90		- Other			
		3301.90.10	--- Aqueous distillates and allipe solutions of essential oils	15%	551 351 00	Kg
		3301.90.90	--- Other	Free	551 359 00	Kg
<b>33.02</b>			<b>Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for manufacture of beverages.</b>			
	3302.10	3302.10.00	- Mixtures of odoriferous substances of a kind used in the food or drink industries	5%	551 410 00	Kg
	3302.90		- Other			
		3302.90.10	--- Compound alcoholic preparations based on one or more odoriferous substances of a kind used for the manufacture of beverages	25%	551 491 00	Kg
		3302.90.20	--- For use in the manufacture of perfumery, cosmetic or toilet preparations	25%	551 492 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity	
33.03	33030	3302.90.90	--- Other <b>Perfumes and toilet waters.</b>	15%	551 499 00	Kg	
		3303.00.10	--- Toilet waters	35%	553 110 00	Kg	
		3303.00.90	--- Other	35%	553 190 00	Kg	
33.04			<b>Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.</b>				
		3304.10	3304.10.00	- Lip make-up preparations	35%	553 210 00	Kg
		3304.20	3304.20.00	- Eye make-up preparations	35%	553 220 00	Kg
		3304.30	3304.30.00	- Manicure or pedicure preparations	35%	553 230 00	Kg
				- Other:			
		3304.91	3304.91.00	-- Powders, whether or not compressed	35%	553 240 00	Kg
		3304.99	3304.99.00	-- Other:	35%	553 290 00	Kg
33.05			<b>Preparations for use on the hair.</b>				
		3305.10	3305.10.00	- Shampoos	35%	553 310 00	Kg
		3305.20	3305.20.00	- Preparations for permanent waving or straightening	35%	553 320 00	Kg
		3305.30	3305.30.00	- Hair lacquers	35%	553 330 00	Kg
		3305.90	3305.90.00	- Other	35%	553 390 00	Kg

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
33.06			Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.			
	3306.10	3306.10.00	- Dentifrices	25%	553 410 00	Kg
	3306.20	3306.20.00	- Yarn used to clean between the teeth (dental floss)	25%	553 420 00	Kg
	3306.90	3306.90.00	- Other	25%	553 490 00	Kg
33.07			Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.			
	3307.10	3307.10.00	- Pre-shave, shaving or after-shave preparations	35%	553 510 00	Kg
	3307.20	3307.20.00	- Personal deodorants and antiperspirants	35%	553 520 00	Kg
	3307.30	3307.30.00	- Perfumed bath salts and other bath preparations	35%	553 530 00	Kg
			- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:			

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*Customs and Excise*


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FIRST SCHEDULE—*continued*

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
3307.41			-- "Agarbatti" and other odoriferous preparations which operate by burning			
	3307.41.10		--- Joss sticks and joss paper	25%	553 541 10	Kg
	3307.41.90		--- Other	30%	553 541 90	Kg
3307.49		3307.49.00	-- Other	35%	553 549 00	Kg
3307.90			- Other			
	3307.90.10		--- Contact lens or artificial eye cleaning, disinfecting or soaking solutions	Free	553 591 00	Kg
	3307.90.20		--- Perfumed petroleum jelly	35%	553 592 00	Kg
	3307.90.30		--- Perfumed papers and papers impregnated or coated with perfumery or cosmetics	35%	553 593 00	Kg
	3307.90.40		--- Wadding felt and nonwovens, impregnated coated or covered with perfumery or cosmetics	35%	553 594 00	Kg
	3307.90.90		--- Other	35%	553 599 00	Kg

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FIRST SCHEDULE—*continued*CHAPTER 34 – SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS,  
LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING  
OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES,  
"DENTAL WAXES" AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER**Notes.**

- 1.- This Chapter does not cover—
  - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
  - (b) Separate chemically defined compounds; or
  - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).
- 2.- For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".
- 3.- For the purposes of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature—
  - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
  - (b) reduce the surface tension of water to  $4.5 \times 10^{-2}$  N/m (45 dyne/cm) or less.
- 4.- In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.
- 5.- In heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to—
  - (A) Chemically produced organic products of a waxy character, whether or not water-soluble;

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*Customs and Excise*


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FIRST SCHEDULE—*continued*

- (B) Products obtained by mixing different waxes;  
 (C) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to—

- (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;  
 (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;  
 (c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured, or  
 (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
34.01			<p><b>Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.</b></p> <p>- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.</p>			

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FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3401.11	3401.11.00	-- For toilet use (including medicated products)	35%	554 110 00	Kg
	3401.19	3401.19.00	-- Other - Soap in other forms	35%	554 150 00	Kg
	3401.20	3401.20.10	--- For toilet use (including medicated products)	25%	554 191 00	Kg
		3401.20.90	--- Other	35%	554 199 00	Kg
	3401.30	3401.30.00	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	35%	554 223 00	Kg
<b>34.02</b>			<b>Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.</b> - Organic surface-active agents, whether or not put up for retail sale:			
	3402.11	3402.11.00	-- Anionic Surface-active preparations and cleaning preparations whether or not containing soap.	15%	554 211 00	Kg
	3402.12	3402.12.00	-- Cationic organic surface active agents	15%	554 212 00	Kg
	3402.13	3402.13.00	-- Non-ionic	35%	554 213 00	Kg



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## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3402.19		-- Other			
		3402.19.10	--- Bolt and release preparations	35%	59772910	Kg
		3402.19.90	--- Other	35%	59772990	Kg
	3402.20	3402.20.00	- Preparations put up for retail sale	25%	554 220 00	Kg
	3402.90	3402.90.00	- Other:	25%	554 230 00	Kg
<b>34.03</b>			<b>Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.</b>			
			- Containing petroleum oils or oils obtained from bituminous minerals:			
	3403.11	3403.11.00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	Free	597 710 00	Kg
	3403.19	3403.19.00	-- Other	15%	597 729 00	Kg
			- Other:			
	3403.91	3403.91.00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	15%	597 730 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
34.04	3403.89	3403.89.00	- Other	Free	597 740 00	Kg
			<b>Artificial waxes and prepared waxes.</b>			
	3404.10	3404.10.00	- Of chemically modified lignite	Free	598 310 00	Kg
	3404.20	3404.20.00	- Of poly(oxyethylene) (polyethylene glycol)	Free	598 350 00	Kg
	3404.90		- Other			
34.05		3404.90.10	--- Sealing wax	15%	598 391 00	Kg
		3404.90.90	--- Other	Free	598 399 00	Kg
			<b>Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.</b>			
	3405.10	3405.10.00	- Polishes, creams and similar preparations for footwear or leather	35%	554 310 00	Kg
	3405.20	3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	25%	554 320 00	Kg
3405.30	3405.30.00	- Polishes and similar preparations for coachwork, other than metal polishes	25%	554 330 00	Kg	

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 Customs and Excise
 

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## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3405.40	3405.40.00	- Scouring pastes and powders and other scouring preparations	25%	554 340 00	Kg
	3405.90	3405.90.00	- Other	25%	554 350 00	Kg
<b>34.06</b>	3406.00	3406.00.00	<b>Candles, tapers and the like.</b>	25%	899 310 00	Kg
<b>34.07</b>	3407.00	3407.00.00	<b>Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).</b>	15%	598 950 00	Kg

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FIRST SCHEDULE—*continued*

CHAPTER 35 – ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

**Notes.**

- 1.- This Chapter does not cover—
  - (a) Yeasts (heading 21.02);
  - (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
  - (c) Enzymatic preparations for pre-tanning (heading 32.02);
  - (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
  - (e) Hardened proteins (heading 39.13); or
  - (f) Gelatin products of the printing industry (Chapter 49).
- 2.- For the purposes of heading 35.05, the term “**dextrins**” means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.  
Such products with a reducing sugar content exceeding 10% fall in heading 17.02.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
35.01			<b>Casein, caseinates and other casein derivatives; casein glues.</b>			
	3501.10	3501.10.00	- Casein	15%	592 210 00	Kg
	3501.90	3501.90.00	- Other	15%	592 220 00	Kg
35.02			<b>Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.</b>			

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Egg albumin:			
	3502.11	3502.11.00	-- Dried	15%	025 310 00	Kg
	3502.19	3502.19.00	-- Other	15%	025 390 00	Kg
	3502.20	3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	15%	592 230 00	Kg
	3502.90	3502.90.00	- Other	15%	592 239 00	Kg
<b>35.03</b>	3503.00		<b>Gelatin (including gelatin in rectangular alliperding square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; i allipers; other glues of animal origin, excluding casein glues of heading 35.01.</b>			
		3503.00.10	--- Gelatin and gelatin derivatives	15%	592 241 00	Kg
		3503.00.90	--- Other	15%	592 249 00	Kg
<b>35.04</b>	3504.00	3504.00.00	<b>Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.</b>	15%	592 250 00	Kg
<b>35.05</b>			<b>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.</b>			
	3505.10	3505.10.00	- Dextrins and other modified starches	15%	592 260 00	Kg
	3505.20	3505.20.00	- Glues	30%	592 270 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
35.06			<b>Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.</b>			
	3506.10	3506.10.00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	30%	592 291 00	Kg
	3506.91	3506.91.00	-- Adhesives based on polymers of heading 39.01 to 39.13 or on rubber	30%	592 295 00	Kg
	3506.99	3506.99.00	-- Other	25%	592 299 00	Kg
35.07			<b>Enzymes; prepared enzymes not elsewhere specified or included.</b>			
	3507.10	3507.10.00	- Rennet and concentrates thereof	Free	516 911 00	Kg
	3507.90		- Other			
		3507.90.10	--- Enzymatic preparations for tenderising meat	Free	516 919 10	Kg
		3507.90.90	--- Other	Free	516 919 90	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

## CHAPTER 36 – EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

**Notes.**

- 1.- This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
- 2.- The expression "articles of combustible materials" in heading 36.06 applies only to—
- (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
  - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup>; and
  - (c) Resin torches, firelighters and the like.

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>36.01</b>	3601.00	3601.00.00	<b>Propellant powders.</b>	15%	593 110 00	Kg
<b>36.02</b>	3602.00	3602.00.00	<b>Prepared explosives, other than propellant powders.</b>	15%	593 120 00	Kg
<b>36.03</b>	3603.00		<b>Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.</b>			
		3603.00.10	--- Safety fuses; detonating fuses	15%	593 210 00	Kg
		3603.00.90	--- Other	15%	593 290 00	Kg
<b>36.04</b>			<b>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.</b>			
	3604.10	3604.10.00	- Fireworks	25%	593 310 00	Kg
	3604.90		- Other			

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity	
36.05	3605.00	3604.90.10	--- Very (light) flares and railway signals	5%	593 331 00	Kg	
		3604.90.20	--- Rain rockets, anti-hail rockets and cartridges, distress and life-saving rockets	5%	593 332 00	Kg	
		3604.90.90	--- Other	25%	593 339 00	Kg	
			<b>Matches, other than pyrotechnic articles of heading 36.04.</b>				
		3605.00.10	--- In boxes holding less than 25 matches	Per 100 containers Shs. 15.00 or 35%	899 321 00	Kg	
		3605.00.20	--- In boxes holding 25 matches or more but not more than 50 matches	Per 100 containers Shs. 30.00 or 35%	899 322 00	Kg	
36.06		3605.00.30	--- In boxes holding r more than 50 matches	Per 100 containers Shs. 30.00 or 35%	899 323 00	Kg	
		3605.00.90	--- other	35%	899 329 00	Kg	
			<b>Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.</b>				
	3606.10	3606.10.00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup>	25%	899 340 00	Kg	



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FIRST SCHEDULE—*continued*

<i>Heading No.</i>	<i>H. S. Code</i>	<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Import Duty</i>	<i>SITC No.</i>	<i>Unit of Quantity</i>
	3606.90		- Other			
		3606.90.10	--- Lighter flints	15%	899 391 00	Kg
		3606.90.90	--- Other	25%	899 399 00	Kg

## CHAPTER 37 – PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

**Notes.**

- 1.- This Chapter does not cover waste or scrap.
- 2.- In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

<i>Heading No.</i>	<i>H. S. Code</i>	<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Import Duty</i>	<i>SITC No.</i>	<i>Unit of Quantity</i>
<b>37.01</b>			<b>Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.</b>			
	3701.10	3701.10.00	- For X-ray	Free	882 210 00	Sq.m.
	3701.20	3701.20.00	- Instant print film	15%	882 220 00	Kg

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3701.30	3701.30.00	- Other photographic plates and film, in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles with any side exceeding 255 mm.	15%	882 230 00	Sq. m.
			- Other:			
	3701.91	3701.91.00	-- For colour photography (polychrome)	15%	882 291 00	Kg
	3701.99	3701.99.00	-- Other	15%	882 299 00	Sq. m.
<b>37.02</b>			<b>Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.</b>			
	3702.10	3702.10.00	- For X-ray	Free	882 310 00	Sq. m.
	3702.20	3702.20.00	- Instant print film	15%	882 320 00	Sq. m.
			- Other film, without perforations, of a width not exceeding 105 mm:			
	3702.31	3702.31.00	-- For colour photography (polychrome)	15%	882 331 00	Number
	3702.32	3702.32.00	-- Other, with silver halide emulsion	15%	882 332 00	Sq. m.
	3702.39	3702.39.00	-- Other	15%	882 339 00	Sq. m.
			- Other film, without perforations, of a width exceeding 105 mm:			
	3702.41	3702.41.00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	15%	882 341 00	Sq. m.

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## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3702.42	3702.42.00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	15%	882 342 00	Sq. m.
	3702.43	3702.43.00	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	15%	882 343 00	Sq. m.
	3702.44	3702.44.00	-- Of a width exceeding 105 mm but not exceeding 610 mm - Other film, for colour photography (polychrome):	15%	882 344 00	Sq. m.
	3702.51	3702.51.00	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m	15%	882 351 00	Metre
	3702.52	3702.52.00	-- Of a width not exceeding 16 mm and of a length exceeding 14 m	15%	882 352 00	Metre
	3702.53	3702.53.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	15%	882 353 00	Metre
	3702.54	3702.54.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	15%	882 354 00	Metre
	3702.55	3702.55.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	15%	882 355 00	Metre
	3702.56	3702.56.00	-- Of a width exceeding 35 mm - Other:	15%	882 356 00	Metre

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3702.91	3702.91.00	-- Of a width not exceeding 16 mm	15%	882 391 00	Metre
	3702.93	3702.93.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	15%	882 393 00	Metre
	3702.94	3702.94.00	-- Other photographic film in rolls, sensitized, unexposed of any material other than paper, paperboard or textile of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 mm	15%	882 394 00	Metre
	3702.95	3702.95.00	-- Of a width exceeding 35 mm	15%	882 395 00	Metre
<b>37.03</b>			<b>Photographic paper, paperboard and textiles, sensitised, unexposed.</b>			
	3703.10	3703.10.00	- In rolls of a width exceeding 610 mm	15%	882 410 00	Kg
	3703.20	3703.20.00	- Other, for colour photography (polychrome)	15%	882 420 00	Kg
	3703.90	3703.90.00	- Other	15%	882 490 00	Kg
<b>37.04</b>	3704.00	3704.00.00	<b>Photographic plates, film, paper, paperboard and textiles, exposed but not developed.</b>	15%	882 500 00	Kg
<b>37.05</b>			<b>Photographic plates and film, exposed and developed, other than cinematographic film.</b>			
	3705.10	3705.10.00	- For offset reproduction	15%	882 610 00	Kg
	3705.20	3705.20.00	- Microfilms	15%	882 620 00	Kg
	3705.90	3705.90.00	- Other	15%	882 690 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
37.06			Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.			
	3706.10		- Of a width of 35 mm or more			
		3706.10.10	--- Consisting only of sound track, negative or positive	15%	883 110 00	Metre
		3706.10.20	--- Newsreel	15%	883 120 00	Metre
		3706.10.90	--- Other	Per Meter Shs. 2.50 or 15%	883 190 00	Metre
	3706.90		- Other			
		3706.90.11	--- Consisting only of sound track, negative or positive	15%	883 911 00	Metre
		3706.90.12	--- Newsreel	15%	883 912 00	Metre
		3706.90.19	--- Other	Per Meter Shs. 0.50 or 15%	883 919 00	Metre
		3706.90.21	--- Consisting only of sound track, negative or positive	15%	883 921 00	Metre
		3706.90.22	--- Newsreel	15%	883 922 00	Metre
		3706.90.29	--- Other	Per Meter Shs. 0.50 or 15%	883 929 00	Metre
		3706.90.31	--- Consisting only of sound track, negative or positive	15%	883 931 00	Metre

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		3706.90.32	--- Newsreel	15%	883 932 00	Metre
		3706.90.39	--- Other	Per Meter Shs. 2.50 or 15%	883 939 00	Metre
<b>37.07</b>			<b>Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.</b>			
	3707.10	3707.10.00	- Sensitising emulsions	15%	882 110 00	Kg
	3707.90	3707.90.00	- Other	15%	882 190 00	Kg

## 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 38.01);
  - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
  - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
  - (4) Certified reference materials specified in Note 2 below;
  - (5) Products specified in Note 3 (a) or 3 (c) below;

FIRST SCHEDULE—*continued*

- (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
  - (c) Ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
  - (d) Medicaments (heading 30.03 or 30.04); or
  - (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
- 2.- (A) For the purpose of heading 38.22, the expression "**certified reference materials**" means reference materials which are accompanied by a certificate which indicates that the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.
- (B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.
- 3.- Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature—
- (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
  - (b) Fusel oil; Dippel's oil;
  - (c) Ink removers put up in packings for retail sale;
  - (d) Stencil correctors and other correcting fluids put up in packings for retail sale; and
  - (f) Ceramic firing testers, fusible (for example, Seger cones).
- 4.- Throughout the Nomenclature, "**municipal waste**" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal

FIRST SCHEDULE—*continued*

waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover—

- (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
  - (b) Industrial waste;
  - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
  - (d) Clinical waste, as defined in Note 6 (a) below.
- 5.- For the purposes of heading 38.25, "**sewage sludge**" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).
- 6.- For the purposes of heading 38.25, the expression "other wastes" applies to—
- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
  - (b) Waste organic solvents;
  - (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
  - (d) Other wastes from chemical or allied industries.

The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

**Subheading Note.**

- 1.- For the purpose of subheadings 3825.41 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.



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## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff Number	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>38.01</b>			<b>Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.</b>			
	3801.10	3801.10.00	- Artificial graphite	Free	598 611 00	Kg
	3801.20	3801.20.00	- Colloidal or semi-colloidal graphite	15%	598 612 00	Kg
	3801.30	3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	15%	598 613 00	Kg
	3801.90	3801.90.00	- Other	15%	598 619 00	Kg
<b>38.02</b>			<b>Activated carbon; activated natural mineral products; animal black, including spent animal black.</b>			
	3802.10	3802.10.00	- Activated carbon	Free	598 640 00	Kg
	3802.90		- Other			
		3802.90.10	--- Animal black (for example bone black, ivory black) including spent animal black	15%	598 651 00	Kg
		3802.90.90	--- Other	Free	598 659 00	Kg
<b>38.03</b>	3803.00	3803.00.00	<b>Tall oil, whether or not refined.</b>	15%	598 110 00	Kg
<b>38.04</b>	3804.00	3804.00.00	<b>Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.</b>	Free	598 120 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>38.05</b>			<b>Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude paracymene; pine oil containing alpha-terpineol as the main constituent.</b>			
	3805.10	3805.10.00	- Gum, wood or sulphate turpentine oils	Free	598 131 00	Kg
	3805.20	3805.20.00	- Pine oil	5%	598 132 00	Kg
	3805.90	3805.90.00	- Other	15%	598 139 00	Kg
<b>38.06</b>			<b>Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.</b>			
	3806.10	3806.10.00	- Rosin and resin acids	15%	598 141 00	Kg
	3806.20	3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	20%	598 142 00	Kg
	3806.30	3806.30.00	- Ester gums	15%	598 143 00	Kg
	3806.90	3806.90.00	- Other	Free	598 149 00	Kg
<b>38.07</b>	3807.00	3807.00.00	<b>Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.</b>	Free	598 180 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
38.08			<b>Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).</b>			
	3808.10		- Insecticides			
		3808.10.10	--- Naphthalene balls	25%	591 110 00	Kg
		3808.10.20	--- Mosquito coils, chips, mats and similar products designed for use by burning or heating	20%	591 120 00	Kg
		3808.10.30	--- Aerosol insecticides	25%	591 130 00	Kg
		3808.10.90	--- Other	5%	591 190 00	Kg
	3808.20	3808.20.00	- Fungicides	Free	591 200 00	Kg
	3808.30		- Herbicides, anti-sprouting products and plant-growth regulators			
		3808.30.10	--- Weed killers	Free	591 310 00	Kg
		3808.30.90	--- Other	Free	591 390 00	Kg
	3808.40	3808.40.00	- Disinfectants put up in forms or packings for retail sale or preparations or articles	Free	591 410 00	Kg
	3808.90		- Other			
		3808.90.10	--- Nematodes and acaricides	Free	591 491 00	Kg

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		3808.90.90	-- Rodenticides and other similar products put up in form or packing for retail sale or as preparations or articles	Free	591 499 00	Kg
<b>38.09</b>			<b>Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.</b>			
	3809.10	3809.10.00	- With a basis of amylaceous substances	15%	598 911 00	Kg
			- Other:			
	3809.91	3809.91.00	-- Of a kind used in the textile or like industries	Free	598 913 00	Kg
	3809.92	3809.92.00	-- Of a kind used in the paper or like industries	Free	598 915 00	Kg
	3809.93	3809.93.00	-- Of a kind used in the leather or like industries	Free	598 916 00	Kg
<b>38.10</b>			<b>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 electrodes or rods.</b>			

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3810.10	3810.10.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	15%	598 961 00	Kg
	3810.90	3810.90.00	- Other	Free	598 969 00	Kg
<b>38.11</b>			<b>Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.</b>			
			- Anti-knock preparations:			
	3811.11	3811.11.00	-- Based on lead compounds	15%	597 211 00	Kg
	3811.19	3811.19.00	-- Other	15%	597 219 00	Kg
			- Additives for lubricating oils:			
	3811.21	3811.21.00	-- Containing petroleum oils or oils obtained from bituminous minerals	15%	597 251 00	Kg
	3811.29	3811.29.00	-- Other	15%	597 259 00	Kg
	3811.90	3811.90.00	- Other	Free	597 290 00	Kg
<b>38.12</b>			<b>Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.</b>			

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3812.10	3812.10.00	- Prepared rubber accelerators	Free	598 630 00	Kg
	3812.20	3812.20.00	- Compound plasticisers for rubber or plastics	Free	598 931 00	Kg
	3812.30	3812.30.00	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	Free	598 939 00	Kg
<b>38.13</b>	3813.00	3813.00.00	<b>Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.</b>	Free	598 940 00	Kg
<b>38.14</b>	3814.00	3814.00.00	<b>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.</b>	Free	533 550 00	Kg
<b>38.15</b>			<b>Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.</b>			
			- Supported catalysts:			
	3815.11	3815.11.00	-- With nickel or nickel compounds as the active substance	15%	598 810 00	Kg
	3815.12	3815.12.00	-- With precious metal or precious metal compounds as the active substance	15%	598 830 00	Kg
	3815.19	3815.19.00	-- Other	15%	598 850 00	Kg
	3815.90	3815.90.00	- Other	Free	598 890 00	Kg
<b>38.16</b>	3816.00	3816.00.00	<b>Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.</b>	Free	662 330 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
38.17	3817.00	3817.00.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	Free	598 410 00	Kg
38.18	3818.00	3818.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	15%	598 500 00	Kg
38.19	3819.00		Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.			
		3819.00.10	--- Prepared liquids for hydraulic transmission	15%	597 311 00	Kg
		3819.00.90	--- Other	15%	597 319 00	Kg
		3820.00	3820.00.00 Anti-freezing preparations and prepared de-icing fluids.	15%	597 330 00	Kg
38.21	3821.00	3821.00.00	Prepared culture media for development of micro-organisms.	15%	598 670 00	Kg
38.22	3822.00	3822.00.00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	Free	598 690 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
38.23			<b>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.</b> - Industrial monocarboxylic fatty acids; acid oils from refining:			
	3823.11	3823.11.00	-- Stearic acid	Free	431 311 00	Kg
	3823.12	3823.12.00	-- Oleic acid	Free	431 312 00	Kg
	3823.13	3823.13.00	-- Tall oil fatty acids	Free	431 313 00	Kg
	3823.19	3823.19.00	-- Other	Free	431 314 00	Kg
	3823.70	3823.70.00	- Industrial fatty alcohols	Free	431 319 00	Kg
38.24			<b>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.</b>			
	3824.10	3824.10.00	- Prepared binders for foundry moulds or cores - other wastes from chemical or allied industries	Free	598 991 00	Kg
	3824.20	3824.20.00	- Naphthenic acids, their water-insoluble salts and their esters	15%	598 992 00	Kg
	3824.30	3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	15%	598 993 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3824.40	3824.40.00	- Prepared additives for cements, mortars or concretes	Free	598 970 00	Kg
	3824.50	3824.50.00	- Non-refractory mortars and concretes	Free	598 980 00	Kg
	3824.60	3824.60.00	- Sorbitol other than that of subheading 2905.44	Free	598 996 00	Kg
	3824.71	3824.71.00	-- Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	Free	511 388 10	Kg
	3824.79	3824.79.00	-- Other	15%	511 388 90	Kg
	3824.90		- Other			
		3824.90.10	--- Ammoniacal gas liquors and spent oxide from the purification of coal gas	Free	598 999 10	Kg
		3824.90.20	--- Ink-removers and stencil correctors	15%	598 999 20	Kg
		3824.90.30	--- Hydrated silica gel	15%	598 999 30	Kg
		3824.90.40	--- Anti-rust preparations	15%	598 999 40	Kg
		3824.90.50	--- Prepared lead oxide paste for use in the manufacture of storage batteries	Free	598 999 50	Kg
		3824.90.90	--- Other	Free	598 999 90	Kg
<b>38.25</b>			<b>Residual products of the chemical or allied industries, not elsewhere specified or included; municipal wastes; sewage sludge; other wastes specified in Note 6 to this Chapter.</b>			
	3825.10	3825.10.00	- Municipal waste	15%	598 995 10	Kg

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3825.20	3825.20.00	- Sewage sludge	15%	598 995 20	Kg
	3825.30	3825.30.00	- Clinical waste	15%	872 213 00	Kg
	3825.41	3825.41.00	-- Halogenated	15%	598 994 10	Kg
	3825.49	3825.49.00	-- Other	15%	598 999 00	Kg
	3825.50	3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	15%	598 995 00	Kg
			- Waste organic solvents:			
	3825.61	3825.61.00	-- Mainly containing organic constituents	15%	598 996 10	Kg
	3825.69	3825.69.00	-- Other	15%	598 996 90	Kg
	3825.90	3825.90.00	- Other	15%	598 995 90	Kg

SECTION VII – PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Note.

- 1.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are—
  - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - (b) presented together; and

FIRST SCHEDULE—*continued*

- (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
- 2.- Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

## CHAPTER 39 – PLASTICS AND ARTICLES THEREOF

**Notes.**

- 1.- Throughout the Nomenclature the expression "**plastics**" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.  
Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
- 2.- This Chapter does not cover—
  - (a) Waxes of heading 27.12 or 34.04;
  - (b) Separate chemically defined organic compounds (Chapter 29);
  - (c) Heparin or its salts (heading 30.01);
  - (d) Solutions (other than colloidions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08), stamping foils of heading 32.12;
  - (e) Organic surface-active agents or preparations of heading 34.02;
  - (f) Resin gums or ester gums (heading 38.06);
  - (g) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
  - (h) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
  - (i) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;

FIRST SCHEDULE—*continued*

- (k) Plaits, wickerwork or other articles of Chapter 46;
  - (l) Wall coverings of heading 48.14;
  - (m) Goods of Section XI (textiles and textile articles);
  - (n) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding crops or parts thereof);
  - (o) Imitation jewellery of heading 71.17;
  - (p) Articles of Section XVI (machines and mechanical or electrical appliances);
  - (q) Parts of aircraft or vehicles of Section XVII;
  - (r) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
  - (s) Articles of Chapter 91 (for example, clock or watch cases);
  - (t) Articles of Chapter 92 (for example, musical instruments or parts thereof);
  - (u) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
  - (v) Articles of Chapter 95 (for example, toys, games, sports requisites), or
  - (w) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
- 3.- Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories—
- (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced pressure distillation method is used (headings 39.01 and 39.02);
  - (b) Resins, not highly polymerised, of the coumarone indene type (heading 39.11);
  - (c) Other synthetic polymers with an average of at least 5 monomer units;
  - (d) Silicones (heading 39.10);
  - (e) Resols (heading 39.09) and other prepolymers.

FIRST SCHEDULE—*continued*

- 4.- The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.
- For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.
- If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.
- 5.- Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
- 6.- In headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms—
- (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
  - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
- 7.- Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
- 8.- For the purposes of heading 39.17, the expression "**tubes, pipes and hoses**" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
- 9.- For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

FIRST SCHEDULE—*continued*

- 10.- In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
- 11.- Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II—
- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
  - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
  - (c) Gutters and fittings therefor;
  - (d) Doors, alliper and their frames and thresholds for doors;
  - (e) Balconies, balustrades, fencing, gates and similar barriers;
  - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
  - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
  - (h) Ornamental architectural features, for example, flutings, cupolas, dovecoats; and
  - (i) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

**Subheading Notes.**

- 1.- Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions—
- (a) Where there is a subheading named "Other" in the same series—
    - (1) The designation in a subheading of a polymer by the prefix "**poly**" (e.g., polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.

## Customs and Excise

FIRST SCHEDULE—*continued*

- (2) The copolymers named in subheadings 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.
- (3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.
- (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.
- (b) Where there is no subheading named "Other" in the same series—
- (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
- (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer. Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.
- 2.- For the purposes of subheading 3920.43, the term "plasticisers" includes secondary plasticisers.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
39.01			<b>Polymers of ethylene, in primary forms.</b>			
	3901.10	3901.10.00	- Polyethylene having a specific gravity of less than 0.94	Free	571 110 00	Kg
	3901.20	3901.20.00	- Polyethylene having a specific gravity of 0.94 or more	Free	571 120 00	Kg

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3901.30	3901.30.00	- Ethylene-vinyl acetate copolymers	Free	571 200 00	Kg
	3901.90	3901.90.00	- Other	Free	571 900 00	Kg
<b>39.02</b>			<b>Polymers of propylene or of other olefins, in primary forms.</b>			
	3902.10	3902.10.00	- Polypropylene	Free	575 110 00	Kg
	3902.20	3902.20.00	- Polyisobutylene	Free	575 120 00	Kg
	3902.30	3902.30.00	- Propylene copolymers	Free	575 130 00	Kg
	3902.90	3902.90.00	- Other	Free	575 190 00	Kg
<b>39.03</b>			<b>Polymers of styrene, in primary forms.</b>			
			- Polystyrene:			
	3903.11	3903.11.00	-- Expansible	Free	572 110 00	Kg
	3903.19	3903.19.00	-- Other	Free	572 190 00	Kg
	3903.20	3903.20.00	- Styrene-acrylonitrile (SAN) copolymers	Free	572 910 00	Kg
	3903.30	3903.30.00	-Acrylonitrile-butadiene-styrene (ABS) copolymers	Free	572 920 00	Kg
	3903.90	3903.90.00	- Other	20%	572 990 00	Kg
<b>39.04</b>			<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>			
	3904.10	3904.10.00	- Poly(vinyl chloride), not mixed with any other substances	Free	573 110 00	Kg
			- Other poly(vinyl chloride):			
	3904.21	3904.21.00	-- Non-plasticised	Free	573 120 00	Kg



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## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3904.22	3904.22.00	-- Plasticised	Free	573 130 00	Kg
	3904.30	3904.30.00	- Vinyl chloride-vinyl acetate copolymers	Free	573 910 00	Kg
	3904.40	3904.40.00	- Other vinyl chloride copolymers	Free	573 920 00	Kg
	3904.50	3904.50.00	- Vinylidene chloride polymers	Free	573 930 00	Kg
			- Fluoro-polymers:			
	3904.61	3904.61.00	-- Polytetrafluoroethylene	Free	573 941 00	Kg
	3904.69	3904.69.00	-- Other	Free	573 949 00	Kg
	3904.90	3904.90.00	- Other	Free	573 990 00	Kg
<b>39.05</b>			<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b>			
			- Poly(vinyl acetate):			
	3905.12	3905.12.00	-- In aqueous dispersion	20%	575 911 10	Kg
	3905.19	3905.19.00	-- Other	20%	575 911 90	Kg
			- Vinyl acetate copolymers:			
	3905.21	3905.21.00	-- In aqueous dispersion	20%	575 912 10	Kg
	3905.29	3905.29.00	-- Other	20%	571 912 90	Kg
	3905.30	3905.30.00	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	Free	575 923 00	Kg
			- Other:			
	3905.91	3905.91.00	-- Copolymers	20%	575 929 10	Kg
	3905.99	3905.99.00	-- Other	20%	575 929 90	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>39.06</b>			<b>Acrylic polymers in primary forms.</b>			
	3906.10	3906.10.00	- Polymethylmethacrylate	20%	575 210 00	Kg
	3906.90	3906.90.00	- Other	20%	575 290 00	Kg
<b>39.07</b>			<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</b>			
	3907.10	3907.10.00	- Polyacetals	Free	574 110 00	Kg
	3907.20	3907.20.00	- Other polyethers	Free	574 190 00	Kg
	3907.30	3907.30.00	- Epoxide resins	Free	574 200 00	Kg
	3907.40	3907.40.00	- Polycarbonates	Free	574 310 00	Kg
	3907.50	3907.50.00	- Alkyd resins	25%	574 320 00	Kg
	3907.60	3907.60.00	- Poly(ethylene terephthalate)	Free	574 330 00	Kg
			-- other polyesters			
	3907.91	3907.91.00	-- Unsaturated	20%	574 340 00	Kg
	3907.99	3907.99.00	-- Other	20%	574 390 00	Kg
<b>39.08</b>			<b>Polyamides in primary forms.</b>			
	3908.10	3908.10.00	- Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12	Free	575 310 00	Kg
	3908.90	3908.90.00	- Other	Free	575 390 00	Kg
<b>39.09</b>			<b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>			
	3909.10	3909.10.00	- Urea resins; thiourea resins	15%	575 410 00	Kg

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## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3909.20	3909.20.00	- Melamine resins	25%	575 420 00	Kg
	3909.30	3909.30.00	- Other amino-resins	Free	575 430 00	Kg
	3909.40	3909.40.00	- Phenolic resins	Free	575 440 00	Kg
	3909.50	3909.50.00	- Polyurethanes	20%	575 450 00	Kg
<b>39.10</b>	3910.00	3910.00.00	<b>Silicones in primary forms.</b>	Free	575 930 00	Kg
<b>39.11</b>			<b>Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.</b>			
	3911.10	3911.10.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	Free	575 961 00	Kg
	3911.90	3911.90.00	- Other	Free	575 969 00	Kg
<b>39.12</b>			<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</b>			
			- Cellulose acetates:			
	3912.11	3912.11.00	-- Non-plasticised	Free	575 510 00	Kg
	3912.12	3912.12.00	-- Plasticised	Free	575 520 00	Kg
	3912.20	3912.20.00	- Cellulose nitrates (including collodions)	Free	575 530 00	Kg
			- Cellulose acetates:			
	3912.31	3912.31.00	-- Carboxymethylcellulose and its salts	Free	575 541 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3912.39	3912.39.00	-- Other	Free	575 549 00	Kg
	3912.90	3912.90.00	- Other	Free	575 590 00	Kg
<b>39.13</b>			<b>Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.</b>			
	3913.10	3913.10.00	- Alginic acid, its salts and esters	Free	575 940 00	Kg
	3913.90		- Other			
		3913.90.10	--- EPICON plastic sheeting and EPICON coloured plastic core compound in granular form	15%	575 951 00	Kg
		3913.90.90	--- Other	Free	575 959 00	Kg
<b>39.14</b>	3914.00	3914.00.00	<b>Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.</b>	Free	575 970 00	Kg
<b>39.15</b>			<b>Waste, parings and scrap, of plastics.</b>			
	3915.10	3915.10.00	- Of polymers of ethylene	15%	579 100 00	Kg
	3915.20	3915.20.00	- Of polymers of styrene	15%	579 200 00	Kg
	3915.30	3915.30.00	- Of polymers of vinyl chloride	15%	579 300 00	Kg
	3915.90	3915.90.00	- Of other plastics	15%	579 900 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>39.16</b>			<b>Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.</b>			
	3916.10	3916.10.00	- Cf polymers of ethylene	15%	583 100 00	Kg
	3916.20	3916.20.00	- Cf polymers of vinyl chloride	15%	583 200 00	Kg
	3916.90	3916.90.00	- Cf other plastics	15%	583 900 00	Kg
<b>39.17</b>			<b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</b>			
	3917.10	3917.10.00	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials - Tubes, pipes and hoses, rigid:	Free	581 100 00	Kg
	3917.21	3917.21.00	-- Cf polymers of ethylene	30%	581 210 00	Kg
	3917.22	3917.22.00	-- Cf polymers of propylene	25%	581 220 00	Kg
	3917.23	3917.23.00	-- Cf polymers of vinyl chloride	30%	581 230 00	Kg
	3917.29	3917.29.00	-- Cf other plastics	25%	581 290 00	Kg
	3917.31	3917.31.00	- Other tubes, pipes and hoses: -- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	30%	581 300 00	Kg
	3917.32	3917.32.00	-- Other, not reinforced or otherwise combined with other materials, without fittings	25%	581 400 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3917.33	3917.33.00	-- Other, not reinforced or otherwise combined with other materials, with fittings	25%	581 500 00	Kg
	3917.39	3917.39.00	-- Other	25%	581 600 00	Kg
	3917.40	3917.40.00	- Fittings	30%	581 700 00	Kg
<b>39.18</b>			<b>Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.</b>			
	3918.10		- Of polymers of vinyl chloride			
		3918.10.10	--- Floor coverings, in rolls	25%	893 311 10	Kg
		3918.10.20	--- Tiles cut to size	35%	893 311 20	Kg
		3918.10.90	--- Other	25%	893 311 90	Kg
	3918.90		- Of other plastics			
		3918.90.10	--- Floor coverings, in rolls	25%	893 319 10	Kg
		3918.90.20	--- Tiles cut to size	25%	893 319 20	Kg
		3918.90.90	--- Other	25%	893 319 90	Kg
<b>39.19</b>			<b>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.</b>			
	3919.10	3919.10.00	- In rolls of a width not exceeding 20 cm	25%	582 110 00	Kg
	3919.90		- Other			
			--- In rolls of a width exceeding 20cm.			
		3919.90.11	--- Unprinted	3%	582 192 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		3919.90.19	--- Other	25%	582 192 10	Kg
		3919.90.30	--- Insulating tape, for electric lighting	25%	582 193 00	Kg
		3919.90.90	--- Other	25%	582 199 00	Kg
<b>39.20</b>			<b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.</b>			
	3920.10		- Of polymers of ethylene			
		3920.10.10	--- Unprinted	15%	582 211 00	Kg
		3920.10.90	--- Other	35%	582 219 00	Kg
	3920.20		- Of polymers of propylene			
		3920.20.10	--- Unprinted	15%	582 221 00	Kg
		3920.20.90	--- Other	25%	582 229 00	Kg
	3920.30		- Of polymers of styrene:			
		3920.30.10	--- Unprinted	5%	582 231 00	Kg
		3920.30.90	--- Other	25%	582 239 00	Kg
	3920.43		- Of polymers of vinyl chloride: -- Containing by weight not less than 6% of plasticisers:			
		3920.43.10	--- Unprinted	15%	582 241 00	Kg
		3920.43.90	--- Other	25%	582 243 90	Kg
	3920.49	3920.49.00	-- Other	25%	582 249 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Of acrylic polymers:			
			-- Of poly(methyl methacrylate)			
3920.51		3920.51.10	--- Unprinted	5%	582 251 10	Kg
		3920.51.90	--- Other	25%	582 251 90	Kg
3920.59			-- Other			
		3920.59.10	--- Unprinted	5%	582 259 10	Kg
		3920.59.90	--- Other	25%	582 259 90	Kg
			- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:			
			-- Of polycarbonates			
3920.61		3920.61.10	--- Unprinted	5%	582 261 10	Kg
		3920.61.90	--- Other	25%	582 261 90	Kg
			-- Of poly(ethylene terephthalate):			
3920.62		3920.62.10	--- Unprinted	5%	582 262 10	Kg
		3920.62.90	--- Other	35%	582 262 90	Kg
3920.63			-- Of unsaturated polyesters			
		3920.63.10	--- Unprinted	5%	582 263 10	Kg
		3920.63.90	--- Other	25%	582 263 90	Kg
3920.69			-- Of other polyesters			
		3920.69.10	--- Unprinted	5%	582 269 10	Kg
		3920.69.90	--- Other	25%	582 269 90	Kg
			- Of cellulose or its chemical derivatives			



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
3920.71			-- Of regenerated cellulose			
	3920.71.10		--- Unprinted	5%	582 281 10	Kg
	3920.71.90		--- Other	25%	582 281 90	Kg
3920.72			-- Of vulcanised fibre			
	3920.72.10		--- Unprinted	5%	582 271 00	Kg
	3920.72.90		--- Other	25%	582 279 00	Kg
3920.73			-- Of cellulose acetate			
	3920.73.10		--- Unprinted	15%	582 283 10	Kg
	3920.73.90		--- Other	25%	582 283 90	Kg
3920.79			-- Of other cellulose derivatives			
	3920.79.10		--- Unprinted	15%	582 289 10	Kg
	3920.79.90		--- Other	25%	582 289 90	Kg
			- Of other plastics:			
3920.91			-- Of poly(vinyl butyral):			
	3920.91.10		--- Unprinted	5%	582 291 10	Kg
	3920.91.90		--- Other	25%	582 291 90	Kg
3920.92			-- Of polyamides:			
	3920.92.10		--- Unprinted	5%	582 292 10	Kg
	3920.92.90		--- Other	25%	582 292 90	Kg
3920.93			-- Of amino-resins:			
	3920.93.10		--- Unprinted	15%	582 293 10	Kg
	3920.93.90		--- Other	25%	582 293 90	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3920.94		-- Of phenolic resins:			
		3920.94.10	--- Unprinted	15%	582 294 10	Kg
		3920.94.90	--- Other	25%	582 294 90	Kg
	3920.99		-- Of other plastics:			
		3920.99.10	--- Unprinted	15%	582 299 10	Kg
		3920.99.90	--- Other	25%	582 299 90	Kg
<b>39.21</b>			<b>Other plates, sheets, film, foil and strip, of plastics.</b>			
			- Cellular:			
	3921.11		-- Of polymers of styrene:			
		3921.11.10	--- Unprinted	5%	582 911 10	Kg
		3921.11.90	--- Other	25%	582 911 90	Kg
	3921.12		-- Of polymers of vinyl chloride			
		3921.12.10	--- Unprinted	5%	58291210	Kg
		3921.12.90	--- Other	25%	58291219	Kg
	3921.13		-- Of polyurethanes;			
		3921.13.10	--- Unprinted	5%	582 913 10	Kg
		3921.13.90	--- Other	25%	582 913 90	Kg
	3921.14		-- Of regenerated cellulose;			
		3921.14.10	--- Unprinted	5%	582 914 10	Kg
		3921.14.90	--- Other	25%	582 914 90	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity	
		3921.19	-- Of other plastics:				
		3921.19.10	--- Unprinted	5%	582 919 10	Kg	
		3921.19.90	--- Other	25%	582 919 90	Kg	
			- Other				
		3921.90	3921.90.10	---	582 991 00	Kg	
			--- Of melamine or phenolicresins combined with paper for the manufacture of laminates	15%			
			3921.90.90	---	582 999 00	Kg	
			--- Other	15%			
<b>39.22</b>			<b>Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.</b>				
		3922.10	3922.10.00	- Baths, shower-baths, sinks and wash-basins	25%	893 211 00	Kg
		3922.20	3922.20.00	- Lavatory seats and covers	25%	893 212 00	Kg
		3922.90		- Other			
			3922.90.10	---	893 219 10	Kg	
			--- Flushing cisterns	25%			
			3922.90.90	---	893 219 90	Kg	
			--- Other	25%			
<b>39.23</b>			<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</b>				
		3923.10	3923.10.00	- Boxes, cases, crates and similar articles	25%	893 191 00	Kg
			- Sacks and bags (including cones):				
		3923.21	3923.21.00	-- Of polymers of ethylene	25%	893 111 00	Kg
		3923.29	3923.29.00	-- Of other plastics	25%	893 119 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3923.30	3923.30.00	- Carboys, bottles, flasks and similar articles	25%	893 192 00	Kg
	3923.40	3923.40.00	- Spools, cops, bobbins and similar supports	15%	893 193 00	Kg
	3923.50	3923.50.90	- Stoppers, lids, caps and other closures	25%		Kg
	3923.90		- Other:			
		3923.90.10	--- Empty gelatine capsules for pharmaceutical use	Free	893 199 10	Kg
		3923.90.20	--- Milk containers holding 10 litres or more but not more than 300 litres	25%	893 199 20	Kg
		3923.90.50	--- Inserts.	5%	89319950	Kg
		3923.90.90	--- Other	25%	893 199 90	Kg
<b>39.24</b>			<b>Tableware, kitchenware, other household articles and toilet articles, of plastics.</b>			
	3924.10	3924.10.00	- Tableware and kitchenware	25%	893 321 00	Kg
	3924.90		- Other:			
		3924.90.10	--- Dustbin	25%	893 329 10	Kg
		3924.90.90	--- Other	25%	893 329 90	Kg
<b>39.25</b>			<b>Builders' ware of plastics, not elsewhere specified or included.</b>			
	3925.10	3925.10.00	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	25%	893 291 00	Kg
	3925.20	3925.20.00	- Doors, windows and their frames and thresholds for doors	25%	893 292 00	Kg
	3925.30	3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	25%	893 293 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	3925.90		- Other:			
		3925.90.10	--- Door handles, door closures, finger plates and similar articles	25%	893 299 10	Kg
		3925.90.90	--- Other	25%	893 299 90	Kg
<b>39.26</b>			<b>Other articles of plastics and articles of other materials of headings. 39.01 to 39.14.</b>			
	3926.10	3926.10.00	- Office or school supplies	25%	893 940 00	Kg
	3926.20	3926.20.00	- Articles of apparel and clothing accessories (including gloves, mittens, and mitts)	25%	848 210 00	Kg
	3926.30	3926.30.00	- Fittings for furniture, coachwork or the like	25%	893 950 00	Kg
	3926.40	3926.40.00	- Statuettes and other ornamental articles	25%	893 991 00	Kg
	3926.90		- Other:			
		3926.90.10	--- Screws, bolts and washers	25%	893 999 10	Kg
		3926.90.20	--- Floats for fishing nets	15%	893 999 20	Kg
		3926.90.30	--- Transmission, conveyor or elevator belts or belting	15%	893 999 30	Kg
		3926.90.40	--- Laboratory equipment whether or not graduated or calibrated	15%	893 999 40	Kg
		3926.90.50	--- Boot or shoe lasts or trees	15%	893 999 50	Kg
		3926.90.60	--- Road and traffic signs or signals	25%	893 999 60	Kg
		3926.90.70	--- Sign-plates, name-plates, numbers, letters and the like	25%	893 999 70	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		3926.90.80	--- Bakelite handles and knobs for tableware and kitchenware	15%	893 999 80	Kg
		3926.90.90	--- Other	15%	893 999 90	Kg

## CHAPTER 40 – RUBBER AND ARTICLES THEREOF

**Notes.**

- 1.- Except where the context otherwise requires, throughout the Nomenclature the expression “**rubber**” means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
- 2.- This Chapter does not cover—
  - (a) Goods of Section XI (textiles and textile articles);
  - (b) Footwear or parts thereof of Chapter 64;
  - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
  - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
  - (e) Articles of Chapter 90, 92, 94 or 96; or
  - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
- 3.- In headings 40.01 to 40.03 and 40.05, the expression “primary forms” applies only to the following forms—
  - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
  - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

FIRST SCHEDULE—*continued*

- 4.- In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to—
- (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (b) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
  - (b) Thioplasts (TM); and
  - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
- 5.-
- (a) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with—
    - (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
    - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
    - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (b);
  - (b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material—
    - (i) emulsifiers or anti-tack agents;
    - (ii) small amounts of breakdown products of emulsifiers;
    - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

## FIRST SCHEDULE—continued

- 6.- For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
- 7.- Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
- 8.- Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
- 9.- In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.
- In heading 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

## ADDITIONAL NATIONAL NOTE

For the purposes of this Chapter, tyres shall be deemed suitable for use on lorries and buses if they can fit a rim exceeding 61cm.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
40.01			<b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.</b>			
	4001.10	4001.10.00	-Natural rubber latex, whether or not pre-vulcanised - Natural rubber in other forms	Free	231 100 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	4001.21	4001.21.00	-- Smoked sheets	Free	231 210 00	Kg
	4001.22	4001.22.00	-- Technically specified natural rubber (TSNR)	Free	231 250 00	Kg
	4001.29	4001.29.00	-- Other	Free	231 290 00	Kg
	4001.30	4001.30.00	- Balata, gutta-percha, guayule, chicle and similar natural gums	Free	231 300 00	Kg
<b>40.02</b>			<b>Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.</b>			
			- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR)			
	4002.11	4002.11.00	-- Latex	Free	232 111 00	Kg
	4002.19	4002.19.00	-- Other	Free	232 119 00	Kg
	4002.20	4002.20.00	- Butadiene rubber(BR)	Free	232 120 00	Kg
			-Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):			
	4002.31	4002.31.00	-- Isobutene-isoprene (butyl) rubber (IIR)	Free	232 131 00	Kg
	4002.39	4002.39.00	-- Other	Free	232 139 00	Kg
			- Chloroprene (chlorobutadiene) rubber (CR):			
	4002.41	4002.41.00	-- Latex	Free	232 141 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	4002.49	4002.49.00	-- Other - Acrylonitrile-butadiene rubber (NBR):	Free	232 149 00	Kg
	4002.51	4002.51.00	-- Latex	Free	232 151 00	Kg
	4002.59	4002.59.00	-- Other	Free	232 159 00	Kg
	4002.60	4002.60.00	- Isoprene rubber (IR)	Free	232 160 00	Kg
	4002.70	4002.70.00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	Free	232 170 00	Kg
	4002.80	4002.80.00	- Mixtures of any product of heading 40.01 with any product of this heading - Other:	Free	232 180 00	Kg
	4002.91	4002.91.00	-- Latex	Free	232 191 00	Kg
	4002.99	4002.99.00	-- Other	Free	232 199 00	Kg
<b>40.03</b>	4003	4003.00.00	<b>Reclaimed rubber in primary forms or in plates, sheets or strip.</b>	Free	232 210 00	Kg
<b>40.04</b>	4004	4004.00.00	<b>Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.</b>	Free	232 220 00	Kg
<b>40.05</b>			<b>Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.</b>			
	4005.10	4005.10.00	- Compounded with carbon black or silica	Free	621 110 00	Kg
	4005.20	4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	Free	621 120 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Other:			
	4005.91	4005.91.00	-- Plates, sheets and strip	Free	621 191 00	Kg
	4005.99	4005.99.00	-- Other	Free	621 199 00	Kg
<b>40.06</b>			<b>Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.</b>			
	4006.10	4006.10.00	- "Camel-back" strips for retreading rubber tyres	5%	621 210 00	Kg
			- Other:			
	4006.90	4006.90.10	--- Rings, discs and washers	15%	621 291 00	Kg
		4006.90.90	--- Other	15%	621 299 00	Kg
<b>40.07</b>	4007.00	4007.00.00	<b>Vulcanised rubber thread and cord.</b>	Free	621 310 00	Kg
<b>40.08</b>			<b>Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.</b>			
			- Of cellular rubber:			
	4008.11	4008.11.00	-- Plates, sheets and strips	15%	621 321 00	Kg
	4008.19	4008.19.00	-- Other	15%	621 329 00	Kg
			- Of non-cellular rubber			
	4008.21	4008.21.00	-- Plates, sheets and strip	5%	621 331 00	Kg
	4008.29	4008.29.00	-- Other	25%	621 339 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>40.09</b>			<b>Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).</b>			
			- Not reinforced or otherwise combined with other materials:			
	4009.11	4009.11.00	-- Without fittings	15%	621 411 00	Kg
	4009.12	4009.12.00	-- With fittings	15%	621 452 00	Kg
			- Reinforced or otherwise combined only with metal:			
	4009.21	4009.21.00	-- Without fittings	15%	621 421 00	Kg
	4009.22	4009.22.00	-- With fittings	15%	621 452 20	Kg
			- Reinforced or otherwise combined only with textile materials:			
	4009.31	4009.31.00	-- Without fittings	25%	621 431 00	Kg
	4009.32	4009.32.00	-- With fittings	25%	621 453 20	Kg
			- Reinforced or otherwise combined with other materials:			
	4009.41	4009.41.00	-- Without fittings	15%	621 441 00	Kg
	4009.42	4009.42.00	-- With fittings	15%	621 454 20	Kg
<b>40.10</b>			<b>Conveyor or transmission belts or belting, of vulcanised rubber.</b>			
			- Conveyor belts or belting:			

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
4010.11	4010.11.00	--	Reinforced only with metal	15%	629 291 00	Kg
4010.12	4010.12.00	--	Reinforced only with textile materials	15%	629 292 00	Kg
4010.13	4010.13.00	--	Reinforced only with plastics	15%	629 293 00	Kg
4010.19	4010.19.00	--	Other	25%	629 299 00	Kg
			- Transmission belts or belting:			
4010.31	4010.31.00	--	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	15%	629 211 00	Kg
4010.32	4010.32.00	--	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	15%	629 212 00	Kg
4010.33	4010.33.00	--	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	15%	629 213 00	Kg
4010.34	4010.34.00	--	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	15%	629 214 00	Kg
4010.35	4010.35.00	--	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	15%	629 295 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	4010.36	4010.36.00	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	15%	628 296 00	Kg
	4010.39	4010.39.00	-- Other	15%	629 293 90	Kg
<b>40.11</b>			<b>New pneumatic tyres, of rubber.</b>			
	4011.10	4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	35% or Kshs. 800 per piece	625 100 00	Number
	4011.20	4011.20.00	- Of a kind used on buses or lorries	35% or Kshs. 3,000 per piece	625 200 00	Number
	4011.30	4011.30.00	- Of a kind used on aircraft	25%	625 300 00	Number
	4011.40	4011.40.00	- Of a kind used on motorcycles	25%	625 410 00	Number
	4011.50	4011.50.00	- Of a kind used on bicycles	25%	625 420 00	Number
			- Other, having a "herringbone" or similar tread:			
	4011.61	4011.61.00	-- Of a kind used on agricultural or forestry vehicles and machines	25% or Kshs. 1,000 per piece	625 511 00	Number
	4011.62	4011.62.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	25% or Kshs. 1,000 per piece	625 512 00	Number
	4011.63	4011.63.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	25% or Kshs. 1,000 per piece	625 513 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	4011.69	4011.69.00	-- Other	25% or Kshs. 1,000 per piece	625 519 00	Number
			- Other:			
	4011.92	4011.92.00	-- Of a kind used on agricultural or forestry vehicles and machines	25% or Kshs. 1,000 per piece	625 592 00	Number
	4011.93	4011.93.00	-- Of a kind used on agricultural or forestry Vehicles and machines and having a rim size not exceeding 61 cm	25% or Kshs. 3,000 per piece	625 593 00	Number
	4011.94	4011.94.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	25% or Kshs. 1,000 per piece	625 594 00	Number
	4011.99	4011.99.00	-- Other	25% or Kshs. 1,000 per piece	625 590 00	Number
<b>40.12</b>			<b>Retreated or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.</b>			
			- Retreaded tyres:			
	4012.11	4012.11.00	-- Of a kind used on motor cars (including station wagons and racing cars)	35% or Kshs. 800 per piece	625 921 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	4012.12	4012.12.00	-- Of a kind used on buses or lorries	35% or Kshs. 3,000 per piece	625 922 00	Number
	4012.13	4012.13.00	-- Of a kind used on aircraft	25% or Kshs. 1,000 per piece	625 923 00	Number
	4012.19	4012.19.00	-- Other	35% or Kshs. 3,000 per piece	625 929 00	Number
	4012.20	4012.20.00	- Used pneumatic tyres:	5%	625 932 00	Number
	4012.90	4012.90.10	--- Treads for cold retreading	5%	625 940 10	Number
		4012.90.90	--- Other	25%	625 940 90	Number
<b>40.13</b>			<b>Inner tubes, of rubber.</b>			
	4013.10		- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries			
		4013.10.10	--- Of a kind used on motor cars (including station wagons and racing cars)	25%	625 911 00	Number
		4013.10.20	--- Of a kind used on buses or lorries	25%	625 912 00	Number
	4013.20	4013.20.00	- Of a kind used on bicycles	25%	625 914 00	Number
	4013.90		- Other:			
		4013.90.10	--- Of a kind used on motor cycles and scooters	25%	625 915 00	Number



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		4013.90.20	--- Of a kind used on aircraft	25%	625 916 00	Number
		4013.90.90	--- Other	25%	625 919 00	Number
<b>40.14</b>			<b>Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.</b>			
	4014.10	4014.10.00	- Sheath contraceptives	Free	629 110 00	Kg
			- Other:			
	4014.90	4014.90.10	--- Teats for infants	15%	629 191 00	Kg
		4014.90.90	--- Other	15%	629 199 00	Kg
<b>40.15</b>			<b>Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.</b>			
			- Gloves, mittens and mitts:			
	4015.11	4015.11.00	-- Surgical	15%	848 221 00	Pair
	4015.19	4015.19.00	-- Other	Per Pair Shs. 50.00 or 25%	848 229 00	Pair
			- Other:			
	4015.90	4015.90.10	--- Articles of apparel and clothing accessories	Each Shs. 50.00 or 25%	848 291 00	Number
		4015.90.90	--- Other	Each Shs. 50.00 or 25%	848 299 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>40.16</b>			<b>Other articles of vulcanised rubber other than hard rubber.</b>			
	4016.10	4016.10.00	- Of cellular rubber	15%	629 920 00	Kg
			- Other:			
	4016.91	4016.91.00	-- Floor coverings and mats	15%	629 991 00	Kg
	4016.92	4016.92.00	-- Erasers	25%	629 992 00	Kg
	4016.93	4016.93.00	-- Gaskets, washers and other seals	25%	629 993 00	Kg
	4016.94	4016.94.00	-- Boat or dock fenders, whether or not inflatable	15%	629 994 00	Kg
	4016.95		-- Other inflatable articles			
		4016.95.10	--- Tyre curing bladders	5%	629 995 10	Kg
		4016.95.90	--- Other	15%	629 995 90	Kg
	4016.99		-- Other			
		4016.99.10	--- Flexible containers of 200 litres or more for storage or transport of liquid of vulcanized rubber other than hard rubber	5%	629 996 00	Kg
		4016.99.20	--- Stoppers and rings for bottles	15%	629 997 00	Kg
		4016.99.90	--- Other	Free	629 999 00	Kg
<b>40.17</b>			<b>Hard rubber (for example, ebonite) in all forms, including wastes and scraps; articles of hard rubber.</b>			
	4017.00	4017.00.10	--- Plates, sheets, rods, strips and profiles	15%	629 911 00	Kg
		4017.00.20	--- Waste and scrap	15%	629 912 00	Kg
		4017.00.90	--- Other	15%	629 919 00	Kg

FIRST SCHEDULE—*continued*SECTION VIII – RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF;  
SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS;  
ARTICLES OF ANIMAL 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, of raw hides or skins (heading 05.11);
  - (b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
  - (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.
- 2.- (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).  
(B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
- 3.- Throughout the Nomenclature the expression "**composition leather**" means only substances of the kind referred to in heading 41.15.

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>41.01</b>			<b>Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.</b>			
	4101.20	4101.20.00	- Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	15%	211 220 00	Kg
	4101.40	4101.40.00	- Hides and skins of equine animals	5%	211 130 00	Kg
	4101.50	4101.50.00	- Whole hides and skins, of weight exceeding 16 kg	Free	211 115 00	Kg
	4101.90	4101.90.00	- Other, including butts, bends and bellies.	Free	211 119 00	Kg
<b>41.02</b>			<b>Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.</b>			
	4102.10	4102.10.00	- With wool on - Without wool on:	5%	211 600 00	Kg
	4102.21	4102.21.00	-- Pickled	5%	211 710 00	Kg
	4102.29	4102.29.00	-- Other	5%	211 790 00	Kg

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## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>41.03</b>			<b>Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not debarred or split, other than those excluded by Note 1(b) or 1(c) to this Chapter.</b>			
	4103.10	4103.10.00	- Of goats or kids	5%	211 410 00	Kg
	4103.20	4103.20.00	- Of reptiles	15%	211 992 00	Kg
	4103.30	4103.30.00	- Of swine	15%	211 993 00	Kg
	4103.90	4103.90.00	- Other	15%	211 999 00	Kg
<b>41.04</b>			<b>Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.</b>			
			- In the wet state (including wet-blue):			
	4104.11	4104.11.00	-- Full grains, unsplit; grain splits	15%	611 411 00	Kg
	4104.19	4104.19.00	-- Other	15%	611 419 00	Kg
			- In the dry state (crust):			
	4104.41	4104.41.00	-- Full grains, unsplit; grain splits in the wet state	15%	611 421 00	Kg
	4104.49	4104.49.00	-- Other	15%	611 429 00	Kg

FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
<b>41.05</b>			<b>Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.</b>			
	4105.10	4105.10.00	- In the wet state (including wet-blue)	15%	611 511 00	Kg
	4105.30	4105.30.00	- In the dry state (crust)	15%	611 523 00	Kg
<b>41.06</b>			<b>Tanned or crust hides and skins of other animals, without wool on or hair on, whether or not split, but not further prepared.</b>			
			- Of goats or kids:			
	4106.21	4106.21.00	- In the wet state (including wet-blue)	15%	611 611 00	Kg
	4106.22	4106.22.00	- In the dry state (crust)	15%	611 622 00	Kg
			- Of swine:			
	4106.31	4106.31.00	-- In the wet state (including wet-blue)	15%	611 711 00	Kg
	4106.32	4106.32.00	-- In the dry state (crust)	15%	611 712 00	Kg
	4106.40	4106.40.00	- Of reptiles	15%	611 724 00	Kg
			- Other			
	4106.91	4106.91.00	-- In the wet state (including wet-blue)	15%	611 791 00	Kg
	4106.92	4106.92.00	-- In the dry state (crust)	15%	611 792 00	Kg
<b>41.07</b>			<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.</b>			
			- Whole hides and skins:			

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	4107.11	4107.11.00	-- Full grains, unsplit	15%	611 421 10	Kg
	4107.12	4107.12.00	-- Grains split	15%	611 422 00	Kg
	4107.19	4107.19.00	-- Other	15%	611 421 90	Kg
			- Other, including sides:			
	4107.91	4107.91.00	-- Full grains, unsplit	15%	611 429 10	Kg
	4107.92	4107.92.00	-- Grain splits	15%	611 429 20	Kg
	4107.99	4107.99.00	-- Other	15%	611 429 90	Kg
<b>41.12</b>	4112.00	4112.00.00	<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.</b>	15%	611 522 00	Kg
<b>41.13</b>			<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.</b>			
	4113.10	4113.10.00	- Of goats or kids	15%	611 621 00	Kg
	4113.20	4113.20.00	- Of swine	15%	611 713 20	Kg
	4113.30	4113.30.00	- Of reptiles	15%	611 723 00	Kg
	4113.90	4113.90.00	- Other	15%	611 799 00	Kg

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>41.14</b>			<b>Chamois (including combination chamois) leather, patent leather and patent laminated leather; metallised leather.</b>			
	4114.10	4114.10.00	- Chamois (including combination chamois) leather	15%	611 811 00	Kg
	4114.20	4114.20.00	- Patent leather and patent laminated leather, metallised leather	15%	611 832 00	Kg
<b>41.15</b>			<b>Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather dust, powder and flour.</b>			
	4115.10	4115.10.00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	15%	611 210 00	Kg
	4115.20	4115.20.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	15%	211 912 00	Kg



FIRST SCHEDULE—*continued*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 or similar sterile suture materials (heading 30.06);
  - (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
  - (c) Made up articles of netting (heading 56.08);
  - (d) Articles of Chapter 64;
  - (e) Headgear or parts thereof of Chapter 65;
  - (f) Whips, riding-crops or other articles of heading 66.02;
  - (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
  - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
  - (i) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
  - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
  - (l) Articles of Chapter 95 (for example, toys, games, sports requisites), or
  - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
- 2.- (A) In addition to the provisions of Note 1 above, heading 42.02 does not cover—
- (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
  - (b) Articles of plaiting materials (heading 46.02).

FIRST SCHEDULE—continued

- (B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
- 3.- For the purposes of heading 42.03, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
42.01	4201.00	4201.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	15%	612 200 00	Kg
42.02			Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, cutlery cases, and similar containers, of leather or of composition leather, of sheeting of			

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
			<b>plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.</b>			
			-Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers.			
4202.11		4202.11.00	-- With outer surface of leather, of composition leather or of patent leather	25%	831 210 00	Number
4202.12		4202.12.00	-- With outer surface of plastics or of textile materials	25%	831 220 00	Number
4202.19		4202.19.00	-- Other	25%	831 290 00	Number
4202.21		4202.21.00	-- With outer surface of leather, of composition leather or of patent leather	25%	831 110 00	Number
4202.22		4202.22.00	-- With outer surface of plastic sheeting or of textile materials	25%	831 120 00	Number
4202.29		4202.29.00	-- Other	25%	831 190 00	Number
			- Articles of a kind normally carried in the pocket or in the handbag:			
4202.31		4202.31.00	-- With outer surface of leather, of composition leather or of patent leather	25%	831 911 00	Kg
4202.32		4202.32.00	-- With outer surface of plastic sheeting or of textile materials	25%	831 912 00	Kg
4202.39		4202.39.00	-- Other	25%	831 919 00	Kg

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
			- Other:			
	4202.91	4202.91.00	-- With outer surface of leather, of composition leather or of patent leather	25%	831 991 00	Kg
	4202.92	4202.92.00	-- With outer surface of plastic sheeting or of textile materials	25%	831 992 00	Kg
	4202.99	4202.99.00	-- Other	25%	831 999 00	Kg
<b>42.03</b>			<b>Articles of apparel and clothing accessories, of leather or of composition leather.</b>			
	4203.10	4203.10.00	- Articles of apparel	25%	848 110 00	Kg
			- Gloves, mittens and mitts:			
	4203.21	4203.21.00	-- Specially designed for use in sports	25%	894 771 00	Kg
	4203.29	4203.29.00	-- Other	25%	848 120 00	Kg
	4203.30	4203.30.00	- Belts and bandoliers	25%	848 130 00	Kg
	4203.40	4203.40.00	- Other clothing accessories	25%	848 190 00	Kg
<b>42.04</b>	<b>4204.00</b>	<b>4204.00.00</b>	<b>Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.</b>	<b>15%</b>	<b>612 100 00</b>	<b>Kg</b>
<b>42.05</b>	<b>4205.00</b>	<b>4205.00.00</b>	<b>- Other articles of leather or of composition leather.</b>	<b>25%</b>	<b>612 900 00</b>	<b>Kg</b>

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
42.06			Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.			
	4206.10	4206.10.00	- Catgut	15%	899 911 00	Kg
	4206.90	4206.90.00	- Other:	15%	899 919 00	Kg

## CHAPTER 43 – FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

**Notes.**

- 1.- Throughout the Nomenclature references to "furskins", other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
- 2.- This Chapter does not cover—
  - (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
  - (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
  - (c) Gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 42.03);
  - (d) Articles of Chapter 64;
  - (e) Headgear or parts thereof of Chapter 65; or
  - (f) Articles of Chapter 95 (for example, toys, games, sports requisites)
- 3.- Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

## FIRST SCHEDULE—continued

- 4.- Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
- 5.- Throughout the Nomenclature 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 or knitting (generally, heading 58.01 or 60.01).

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
43.01			<b>Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.</b>			
	4301.10	4301.10.00	- Of mink, whole, with or without head, tail or paws	15%	212 100 00	Kg
	4301.30	4301.30.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	15%	212 220 00	Kg
	4301.60	4301.60.00	- Of fox, whole, with or without head, tail or paws	15%	212 250 00	Kg
	4301.70	4301.70.00	- Of seal, whole, with or without head, tail or paws	15%	212 260 00	Kg
	4301.80	4301.80.00	- Other furskins, whole, with or without head, tail or paws	15%	212 280 00	Kg
	4301.90	4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	15%	212 300 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>43.02</b>			<b>Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.</b>			
			- Whole skins, with or without head, tail or paws, not assembled:			
	4302.11	4302.11.00	-- Of mink	15%	613 110 00	Kg
	4302.13	4302.13.00	-- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	15%	613 130 00	Kg
	4302.19	4302.19.00	-- Other	15%	613 190 00	Kg
	4302.20	4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	15%	613 200 00	Kg
	4302.30	4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	15%	613 300 00	Kg
<b>43.03</b>			<b>Articles of apparel, clothing accessories and other articles of furs-kin.</b>			
	4303.10	4303.10.00	- Articles of apparel and clothing accessories	15%	848 311 00	Kg
	4303.90	4303.90.00	- Other	15%	848 319 00	Kg
<b>43.04</b>	<b>4304.00</b>	<b>4304.00.00</b>	<b>- Artificial fur and articles thereof.</b>	15%	848 324 00	Kg

FIRST SCHEDULE—*continued*SECTION IX – WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK;  
MANUFACTURES OF STRAW, OF ESPARTO OR 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, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
  - (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
  - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
  - (d) Activated charcoal (heading 38.02);
  - (e) Articles of heading 42.02;
  - (f) Goods of Chapter 46;
  - (g) Footwear or parts thereof of Chapter 64;
  - (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
  - (i) Goods of heading 68.08;
  - (k) Imitation jewellery of heading 71.17;
  - (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
  - (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
  - (n) Parts of firearms (heading 93.05);
  - (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);



FIRST SCHEDULE—*continued*

- (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or
- (r) Articles of Chapter 97 (for example, works of art).
- 2.- In this Chapter, the expression "**densified 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.
- 3.- Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
- 4.- Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
- 5.- Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
- 6.- Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

**Subheading Note.**

- 1.- For the purposes of subheadings 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression "**tropical wood**" means one of the following types of wood—
- Abura, Acajou d'Afrique, Afrossia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé fon, aliper, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo,

## FIRST SCHEDULE—continued

Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amerelo, Pau Mafim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saçul-Saçul, Sepetir, Sipo, Sucupira, Suren, Teak, Tauari, Tiama, Toia, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>44.01</b>			<b>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.</b>			
	4401.10	4401.10.00	-Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	Free	245 010 00	Kg
			-Wood in chips or particles:			
	4401.21	4401.21.00	-- Coniferous	Free	246 110 00	Kg
	4401.22	4401.22.00	-- Non-coniferous	Free	246 150 00	Kg
	4401.30	4401.30.00	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	Free	246 200 00	Kg
<b>44.02</b>	<b>4402.00</b>	<b>4402.00.00</b>	<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>	<b>Free</b>	<b>245 022 00</b>	<b>Kg</b>
<b>44.03</b>			<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</b>			
	4403.10	4403.10.00	- Treated with paint, stains, creosote or other preservatives	Free	247 300 00	Cu.m.
	4403.20	4403.20.00	- Other, coniferous	Free	247 420 00	Cu.m.

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
			- Other, of tropical wood specified in Subheading Note 1 to this Chapter:			
	4403.41	4403.41.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	Free	247 511 00	Cu.m.
	4403.49	4403.49.00	-- Other:	Free	247 519 00	Cu.m.
	4403.91	4403.91.00	-- Of oak( <i>Quercus</i> spp.)	Free	247 521 00	Cu.m.
	4403.92	4403.92.00	-- Of beech( <i>Fagus</i> spp.)	Free	247 522 00	Cu.m.
	4403.99	4403.99.00	-- Other	Free	247 529 00	Cu.m.
<b>44.04</b>			<b>Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.</b>			
	4404.10	4404.10.00	- Coniferous	Free	634 911 00	Kg
	4404.20	4404.20.00	- Non-coniferous	Free	634 912 00	Kg
<b>44.05</b>	<b>4405.00</b>	<b>4405.00.00</b>	<b>Wood wool; wood flour.</b>	<b>Free</b>	<b>634 930 00</b>	<b>Kg</b>
<b>44.06</b>			<b>Railway or tramway sleepers (cross-ties) of wood.</b>			
	4406.10	4406.10.00	- Not impregnated	Free	248 110 00	Cu.m.
	4406.90	4406.90.00	- Other	Free	248 190 00	Cu.m.

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>44.07</b>			<b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm.</b>			
	4407.10	4407.10.00	- Coniferous - Of tropical wood specified in Subheading Note 1 to this Chapter:	5%	248 200 00	Cu.m.
	4407.24	4407.24.00	-- Virola, Mahogany ( <i>Swietenia</i> spp), Imbuia and Balsa	5%	248 440 00	Cu.m.
	4407.25	4407.25.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	5%	248 450 00	Cu.m.
	4407.26	4407.26.00	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5%	248 460 00	Cu.m.
	4407.29	4407.29.00	-- Other: - Other:	5%	248 470 00	Cu.m.
	4407.91	4407.91.00	-- Of oak ( <i>Quercus</i> spp)	5%	248 491 00	Cu.m.
	4407.92	4407.92.00	-- Of beech ( <i>Fagus</i> spp)	5%	248 492 00	Cu.m.
	4407.99	4407.99.00	-- Other	5%	248 499 00	Cu.m.
<b>44.08</b>			<b>Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6mm.</b>			
	4408.10	4408.10.00	- Coniferous	25%	634 110 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
			- Of tropical wood specified in Subheading Note 1 to this Chapter:			
	4408.31	4408.31.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	25%	634 122 00	Kg
	4408.39	4408.39.00	-- Other	25%	634 123 00	Kg
	4408.90	4408.90.00	- Other	25%	634 129 00	Kg
<b>44.09</b>			<b>Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.</b>			
	4409.10	4409.10.00	- Coniferous	25%	248 300 00	Kg
	4409.20	4409.20.00	- Other	25%	248 500 00	Kg
<b>44.10</b>			<b>Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.</b>			
			- Oriented strand board and wafer board, of wood:			
	4410.21	4410.21.00	-- Unworked or not further worked than sanded	25%	634 221 00	Kg

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	4410.29	4410.29.00	-- Other	25%	634 229 00	Kg
			- Other, of wood:			
	4410.31	4410.31.00	-- Unworked or not further worked than sanded	25%	634 223 10	Kg
	4410.32	4410.32.00	-- Surface-covered with melamine-impregnated paper	25%	634 223 20	Kg
	4410.33	4410.33.00	-- Surface-covered with decorative laminates of plastics	25%	634 223 30	Kg
	4410.39	4410.39.00	-- Other	25%	634 223 90	Kg
	4410.90	4410.90.00	- Other	25%	634 230 00	Kg
<b>44.11</b>			<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.</b>			
			- Fibreboard of a density exceeding 0.8 g/cm <sup>3</sup> :			
	4411.11	4411.11.00	-- Not mechanically worked or surface covered	25%	634 511 00	Kg
	4411.19	4411.19.00	-- Other	25%	634 519 00	Kg
			- Fibreboard of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8g/cm <sup>3</sup> :			
	4411.21	4411.21.00	-- Not mechanically worked or surface covered	25%	634 521 00	Kg
	4411.29	4411.29.00	-- Other	25%	634 529 00	Kg
			-Fibre board of a density exceeding 0.35g/cm <sup>3</sup> but not exceeding 0.59g/cm <sup>3</sup>			

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	4411.31	4411.31.00	-- Not mechanically worked or surface covered	25%	634 531 00	Kg
	4411.39	4411.39.00	-- Other	25%	634 539 00	Kg
	4411.91	4411.91.00	-- Not mechanically worked or surface covered	25%	634 591 00	Kg
	4411.99	4411.99.00	-- Other	25%	634 599 00	Kg
<b>44.12</b>			<b>Plywood, veneered panels and similar laminated wood.</b>			
			- Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:			
	4412.13	4412.13.00	-- With at least one outer ply of tropical wood specified in sub-heading Note 1 to this Chapter	25%	634 311 00	Cu.m
	4412.14	4412.14.00	-- Other, with at least one outer ply of non-coniferous wood	25%	634 319 00	Cu.m.
	4412.19	4412.19.00	-- Other	25%	634 390 00	Cu.m.
			- Other, with at least one outer ply of non-coniferous wood:			
	4412.22	4412.22.00	-- With at least one outer ply of tropical wood specified in sub-heading Note 1 to this Chapter	25%	634 412 00	Cu.m.
	4412.23	4412.23.00	-- Other, containing at least one layer of particle board	25%	634 413 00	Cu.m.

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	4412.29	4412.29.00	-- Other	25%	634 419 00	Cu.m.
			- Other:			
	4412.92	4412.92.00	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	25%	634 492 00	Kg
	4412.93	4412.93.00	-- Other, containing at least one layer of particle board	25%	634 493 00	Kg
	4412.99	4412.99.00	-- Other	25%	634 499 00	Kg
<b>44.13</b>	<b>4413.00</b>	<b>4413.00.00</b>	<b>Densified wood, in blocks, plates, strips or profile shapes.</b>	25%	<b>634 210 00</b>	<b>Kg</b>
<b>44.14</b>	<b>4414.00</b>	<b>4414.00.00</b>	<b>Wooden frames for paintings, photographs, mirrors or similar objects.</b>	<b>35%</b>	<b>635 410 00</b>	<b>Kg</b>
<b>44.15</b>			<b>Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.</b>			
	4415.10	4415.10.00	- Cases, boxes, crates, drums and similar packings; cable-drums	35%	635 110 00	Number
	4415.20	4415.20.00	- Pallets, box pallets and other load boards; pallet collars	35%	635 120 00	Number
<b>44.16</b>	<b>4416.00</b>		<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.</b>			
		4416.00.10	--- Casks, barrels and vats, including staves, of oak	35%	635 210 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
		4416.00.90	--- Other	35%	635 290 00	Kg
<b>44.17</b>	<b>4417.00</b>	<b>4417.00.00</b>	<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.</b>	<b>35%</b>	<b>635 917 00</b>	<b>Kg</b>
<b>44.18</b>			<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.</b>			
	4418.10	4418.10.00	- Windows, French-windows and their frames	35%	635 310 00	Kg
	4418.20	4418.20.00	- Doors and their frames and thresholds	35%	635 320 00	Kg
	4418.30	4418.30.00	- Parquet panels	35%	635 391 00	Kg
	4418.40	4418.40.00	- Shuttering for concrete constructional work	35%	635 392 00	Kg
	4418.50	4418.50.00	- Shingles and shakes	35%	635 330 00	Kg
	4418.90	4418.90.00	- Other	35%	635 399 00	Kg
<b>44.19</b>	<b>4419.00</b>	<b>4419.00.00</b>	<b>Tableware and kitchenware, of wood.</b>	<b>35%</b>	<b>635 420 00</b>	<b>Kg</b>
<b>44.20</b>			<b>Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments of wood; wooden articles of furniture not falling in Chapter 94.</b>			
	4420.10	4420.10.00	- Statuettes and other ornaments, of wood	35%	635 491 00	Kg
	4420.90	4420.90.00	- Other illigible	35%	635 499 00	Kg
<b>44.21</b>			<b>Other articles of wood</b>			
	4421.10	4421.10.00	- Clothes hangers	35%	635 991 00	Kg

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	4421.90		- Other			
		4421.90.10	--- Spools, cops, bobbins sewing-thread reels and the like of turned wood	35%	635 999 10	Kg
		4421.90.20	--- Wood paving blocks	35%	635 999 20	Kg
		4421.90.30	--- Bee-hives, hen-coops and similar wooden appliances of a kind used for dairy and agricultural purposes and parts thereof	5%	635 999 30	Kg
		4421.90.40	--- Coffins	35%	635 999 40	Kg
		4421.90.90	--- Other	35%	635 999 90	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

## CHAPTER 45 – CORK AND ARTICLES OF CORK

**Note.**

1.- This Chapter does not cover—

- (a) Footwear or parts of footwear of Chapter 64;  
 (b) Headgear or parts of headgear of Chapter 65; or  
 (c) Articles of Chapter 95 (for example, toys, games, sports requisites)

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>45.01</b>			<b>Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.</b>			
	4501.10	4501.10.00	- Natural cork, raw or simply prepared	15%	244 030 00	Kg
	4501.90	4501.90.00	- Other	15%	244 040 00	Kg
<b>45.02</b>	<b>4502.00</b>	<b>4502.00.00</b>	<b>Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).</b>	<b>15%</b>	<b>244 020 00</b>	<b>Kg</b>
<b>45.03</b>			<b>Articles of natural cork.</b>			
	4503.10	4503.10.00	- Corks and stoppers	15%	633 111 00	Kg
	4503.90		- Other			
		4503.90.10	--- Floats for fishing nets	15%	633 119 00	Kg
		4503.90.90	--- Other	15%	633 199 00	Kg

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
45.04			<b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.</b>			
	4504.10		-Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs.			
		4504.10.10	--- For use in refrigeration or air conditioning	15%	633 211 00	Kg
		4504.10.90	--- Other	15%	633 219 00	Kg
	4504.90	4504.90.00	- Other	15%	633 290 00	Kg

CHAPTER 46 – MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS;  
BASKETWARE AND WICKERWORK**Notes.**

- 1.- In this Chapter the expression "**plaiting materials**" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
- 2.- This Chapter does not cover—
  - (a) Wall coverings of heading 48.14;
  - (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
  - (c) Footwear or headgear or parts thereof of Chapter 64 or 65;

## Customs and Excise

## FIRST SCHEDULE—continued

- (c) Vehicles or bodies for vehicles of basketware (Chapter 87); or  
 (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
- 3.- For the purposes of heading 46 01, the expression "**plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands**" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>46.01</b>			<b>Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).</b>			
	4601.20	4601.20.00	-Mats, matting and screens of vegetable materials	25%	899 740 00	Kg
			- Other:			
	4601.91	4601.91.00	--Of vegetable materials	25%	899 791 00	Kg
	4601.99	4601.99.00	--Other	25%	899 799 00	Kg
<b>46.02</b>			<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.</b>			
	4602.10	4602.10.00	- Of vegetable materials	25%	899 711 00	Kg
	4602.90	4602.90.00	- Other	25%	899 719 00	Kg

FIRST SCHEDULE—continued

SECTION X – PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

CHAPTER 47 – PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD

**Note.**

- 1.- For the purposes of heading 47 02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
47.01	4701.00	4701.00.00	Mechanical wood pulp.	Free	251 200 00	Kg
47.02	4702.00	4702.00.00	Chemical wood pulp, dissolving grades.	Free	251 300 00	Kg
47.03			Chemical wood pulp, soda or sulphate, other than dissolving grades.			
			- Unbleached:			
	4703.11	4703.11.00	-- Coniferous	Free	251 410 00	Kg
	4703.19	4703.19.00	-- Non-coniferous	Free	251 420 00	Kg
			- Semi-bleached or bleached:			
	4703.21	4703.21.00	-- Coniferous	Free	251 510 00	Kg
	4703.29	4703.29.00	--Non-coniferous	Free	251 520 00	Kg

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## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
<b>47.04</b>			<b>Chemical wood pulp, sulphite, other than dissolving grades.</b>			
			- Unbleached:			
	4704.11	4704.11.00	-- Coniferous	Free	251 611 00	Kg
	4704.19	4704.19.00	-- Non-coniferous	Free	251 615 00	Kg
			- Semi-bleached or bleached:			
	4704.21	4704.21.00	-- Coniferous	Free	251 621 00	Kg
	4704.29	4704.29.00	-- Non-coniferous	Free	251 629 00	Kg
<b>47.05</b>	<b>4705.00</b>	<b>4705.00.00</b>	<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes.</b>	<b>Free</b>	<b>251 910 00</b>	<b>Kg</b>
<b>47.06</b>			<b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.</b>			
	4706.10	4706.10.00	- Cotton linters pulp	15%	251 921 00	Kg
	4706.20	4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	15%	251 922 00	Kg
			- Other:			
	4706.91	4706.91.00	-- Mechanical	15%	251 923 00	Kg
	4706.92	4706.92.00	-- Chemical	15%	251 925 00	Kg
	4706.93	4706.93.00	-- Semi-chemical	15%	251 927 00	Kg

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
47.07			<b>Recovered (waste and scrap) paper or paperboard.</b>			
	4707.10	4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	5%	251 110 00	Kg
	4707.20	4707.20.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	5%	251 120 00	Kg
	4707.30	4707.30.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	5%	251 130 00	Kg
	4707.90	4707.90.00	- Other, including unsorted waste and scrap	5%	251 190 00	Kg

CHAPTER 48 – PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

Notes.

- 1.- For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m<sup>2</sup>).
- 2.- This Chapter does not cover—
  - (a) Articles of Chapter 30;
  - (b) Stamping foils of heading 32.12;
  - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
  - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);



FIRST SCHEDULE—*continued*

- (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
  - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
  - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
  - (h) Articles of heading 42.02 (for example, travel goods);
  - (i) Articles of Chapter 46 (manufactures of plaiting material);
  - (k) Paper yarn or textile articles of paper yarn (Section XI);
  - (l) Articles of Chapter 64 or Chapter 65;
  - (m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
  - (n) Metal foil backed with paper or paperboard (Section XV);
  - (o) Articles of heading 92.09; or
  - (p) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).
- 3.- Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
- 4.- In this Chapter the expression "**newsprint**" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m<sup>2</sup> and not more than 65 g/m<sup>2</sup>.

FIRST SCHEDULE—*continued*

- 5.- For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria—

For paper or paperboard weighing not more than 150 g/m<sup>2</sup>—

- (a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
  - 1. weighing not more than 80 g/m<sup>2</sup>, or
  - 2. coloured throughout the mass; or
- (b) containing more than 8% ash, and
  - 1. weighing not more than 80 g/m<sup>2</sup>, or
  - 2. coloured throughout the mass; or
- (c) containing more than 3% ash and having a brightness of 60% or more; or
- (d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa m<sup>2</sup>/g; or
- (e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa m<sup>2</sup>/g.

For paper or paperboard weighing more than 150 g/m<sup>2</sup>—

- (a) coloured throughout the mass; or
- (b) having a brightness of 60% or more, and
  - 1. a caliper of 225 micrometre (allipericrons) or less, or
  - 2. a caliper of more than 2 alliperimetres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or
- (c) having a brightness of less than 60%, a caliper of 254 micrometre (allipericrons) or less and an ash content of more than 8%.

Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

FIRST SCHEDULE—*continued*

- 6.- In this Chapter "**kraft paper and paperboard**" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
- 7.- Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings. 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
- 8.- (A) Heading 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres—  
 (a) in strips or rolls of a width exceeding 36 cm; or  
 (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.  
 Except that hand-made paper and paperboard in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 6, in heading 48.02.
- (B) Heading 48.03 and 48.09 apply only to paper, cellulose wadding and webs of cellulose fibres—  
 (a) in strips or rolls of a width exceeding 36 cm; or  
 (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
- 9.- For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to—  
 (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration—  
 (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;  
 (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;  
 (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or  
 (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;  
 (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;  
 (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

FIRST SCHEDULE—continued

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48 15.

- 10.- Heading 48 20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
- 11.- Heading 48 23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
- 12.- Except for the goods of heading 48 14 or 48 21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

**Subheading Notes.**

- 1.- For the purposes of subheading 4804 11 and 4804 19, "**kraftliner**" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m<sup>2</sup> and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m <sup>2</sup>	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

- 2.- For the purposes of subheading 4804 21 and 4804 29, "**sack kraft paper**" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications—
  - (a) Having a Mullen burst index of not less than 3.7 kPa m<sup>2</sup>/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.

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## FIRST SCHEDULE—continued

(b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight—

Weight g/m <sup>2</sup>	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

- 3.- For the purposes of subheading 4805.11, "**semi-chemical fluting paper**" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/gm<sup>2</sup> at 50% relative humidity, at 23°C.
- 4.- Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130g/m<sup>2</sup> or more, and having a CMT 30 (Corrugated Medium test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/gm<sup>2</sup> at 50% relative humidity, at 23°C.
- 5.- Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a mullen burst index of not less than 2 kPa m<sup>2</sup>/g.
- 6.- For the purposes of subheading 4805.30, "**sulphite wrapping paper**" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa m<sup>2</sup>/g.

## FIRST SCHEDULE—continued

7.- For the purposes of subheading 4810.22 "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m<sup>2</sup>, with a coating weight not exceeding 15 g/m<sup>2</sup> per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
48.01	4801.00	4801.00.00	Newsprint, in rolls or sheets.	25%	641 100 00	Kg
48.02			Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.			
	4802.10	4802.10.00	-Hand-made paper and paperboard	Free	641 210 00	Kg
	4802.20	4802.20.00	-Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard in rolls or sheets	Free	641 220 00	Kg
	4802.30	4802.30.00	-Carbonising base paper in rolls or sheets	Free	641 230 00	Kg
	4802.40	4802.40.00	-Wallpaper base in rolls or sheets	Free	641 240 00	Kg
			-Other paper and paperboard, not containing fibres obtained by a mechanical or chemical process or of which not more than 10% by weight of the total fibre content consists of such fibres:			
	4802.54	4802.54.00	-- Weighing less than 40 g/m <sup>2</sup>	Free	641 254 00	Kg

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## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	4802.55	4802.55.00	--Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls	35%	641 265 00	Kg
	4802.56	4802.56.00	--Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	35%	641 266 00	Kg
			--- Other paper and paperboard weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> .			
	4802.57	4802.57.10	--- Water marked security paper	15%	641 267 00	Kg
		4802.57.90	--- Other paper and paper board weighing more than 150g/m <sup>2</sup>	35%	641 267 10	Kg
	4802.58	4802.58.00	-- Weighing more than 150 g/m <sup>2</sup> - Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:	35%	641 278 00	Kg
	4802.61	4802.61.00	-- In rolls	35%	641 261 00	Kg
	4802.62	4802.62.00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	35%	641 262 00	Kg
	4802.69	4802.69.00	-- Other	35%	641 299 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
48.03	4803.00	4803.00.00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface coloured, surface decorated or printed, in rolls or sheets.	35%	641 630 00	Kg
48.04			Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.			
			- Kraftliner:			
	4804.11	4804.11.00	-- Unbleached	35%	641 411 00	Kg
	4804.19		-- Other			
		4804.19.10	--- Dry Battery kraftliner	Free	641 419 10	Kg
		4804.19.90	--- Other	35%	641 419 90	Kg
			- Sack kraft paper:			
	4804.21	4804.21.00	-- Unbleached	35%	641 421 00	Kg
	4804.29	4804.29.00	-- Other	35%	641 429 00	Kg
			- Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less:			
	4804.31	4804.31.00	-- Unbleached	35%	641 461 00	Kg



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## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	4804.39	4804.39.00	-- Other - Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> .	35%	641 469 00	Kg
	4804.41	4804.41.00	-- Unbleached	35%	641 471 00	Kg
	4804.42	4804.42.00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	35%	641 472 00	Kg
	4804.49	4804.49.00	-- Other - Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more:	35%	641 479 00	Kg
	4804.51	4804.51.00	-- Unbleached	35%	641 481 00	Kg
	4804.52	4804.52.00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood obtained by a chemical process	35%	641 482 00	Kg
<b>48.05</b>	4804.59	4804.59.00	-- Other <b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.</b> - Fluting paper:	35%	641 489 00	Kg
	4805.11	4805.11.00	-- Semi-chemical fluting paper	35%	641 511 00	Kg
	4805.12	4805.12.00	-- Straw fluting paper	35%	641 512 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	4805.19	4805.19.00	-- Other	35%	641 590 00	Kg
			- Testliner (recycled liner board):			
	4805.24	4805.24.00	-- Weighing 150 g/m <sup>3</sup> or less	35%	641 544 00	Kg
	4805.25	4805.25.00	-- Weighing more than 150 g/m <sup>3</sup>	35%	641 545 00	Kg
	4805.30	4805.30.00	- Sulphite wrapping paper	15%	641 520 00	Kg
	4805.40	4805.40.00	- Filter paper and paperboard, in rolls or sheets, uncoated	Free	641 561 00	Kg
	4805.50	4805.50.00	- Felt paper and paperboard	35%	641 569 00	Kg
			- Other:			
	4805.91	4805.91.00	-- Weighing 150 g/m <sup>3</sup> or less	35%	641 541 00	Kg
	4805.92	4805.92.00	-- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>3</sup>	35%	641 542 00	Kg
	4805.93	4805.93.00	-- Weighing 225 g/m <sup>3</sup> or more	35%	641 543 00	Kg
<b>48.06</b>			<b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.</b>			
	4806.10		- Vegetable parchment			
		4806.10.10	--- Unprinted	Free	641 921 10	Kg
		4806.10.90	--- Other	35%	641 921 90	Kg
	4806.20	4806.20.00	- Greaseproof papers	Free	641 532 00	Kg
	4806.30	4806.30.00	- Tracing papers	Free	641 533 00	Kg
	4806.40	4806.40.00	Glassine and other glazed transparent or translucent papers	Free	641 539 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
48.07	4807.00	4807.00.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	35%	641 920 00	Kg
48.08			Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.			
	4808.10	4808.10.00	- Corrugated paper and paperboard, whether or not perforated	35%	641 640 00	Kg
	4808.20	4808.20.00	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	35%	641 610 00	Kg
	4808.30	4808.30.00	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	35%	641 620 00	Kg
	4808.90	4808.90.00	- Other	35%	641 690 00	Kg
48.09			Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.			
	4809.10	4809.10.00	- Carbon or similar copying papers	35%	641 311 00	Kg
	4809.20	4809.20.00	- Self-copy paper	Free	641 312 00	Kg
	4809.90	4809.90.00	- Other	Free	641 319 00	Kg

FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
48.10			Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size. - Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:			
	4810.13	4810.13.00	-- In rolls	15%	641 330 00	Kg
	4810.14	4810.14.00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	15%	641 340 00	Kg
	4810.19	4810.19.00	-- Other - Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process.	35%	641 390 00	Kg
	4810.22	4810.22.00	-- Light-weight coated paper	15%	641 342 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	4810.29	4810.29.00	-- Other - Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:	35%	641 349 00	Kg
	4810.31	4810.31.00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less	Free	641 740 00	Kg
	4810.32	4810.32.00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup>	35%	641 750 00	Kg
	4810.39	4810.39.00	-- Other - Other paper and paperboard:	35%	641 760 00	Kg
	4810.92	4810.92.00	-- Multi-ply	35%	641 772 00	Kg
	4810.99	4810.99.00	-- Other	35%	641 779 00	Kg
<b>48.11</b>			<b>Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.</b>			
	4811.10	4811.10.00	- Tarred, bituminised or asphalted paper and paperboard	35%	641 730 00	Kg

FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
			- Gummed or adhesive paper and paperboard:			
			-- Self-adhesive			
4811.41		4811.41.10	--- Unprinted	Free	641 781 00	Kg
		4811.41.90	--- Other	35%	641 789 00	Kg
4811.49			-- Other			
		4811.49.10	--- Unprinted	Free	641 789 10	Kg
		4811.49.90	--- Other	35%	641 789 90	Kg
			- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):			
4811.51		4811.51.00	-- Bleached, weighing more than 150 g/m <sup>2</sup>	35%	641 711 00	Kg
4811.59			- Other			
		4811.59.10	--- For labelling dry cells and dry batteries	Free	641 721 00	Kg
		4811.59.90	--- Other	35%	641 729 00	Kg
4811.60			- Paper and paperboard coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol			
		4811.60.10	--- Unprinted	Free	641 791 00	Kg
		4811.60.90	--- Other	35%	641 790 90	Kg
4811.90		4811.90.00	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	30%	641 799 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>48.12</b>	<b>4812.00</b>	<b>4812.00.00</b>	<b>Filter blocks, slabs and plates, of paper pulp.</b>	15%	641 930 00	Kg
<b>48.13</b>			<b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes.</b>			
	4813.10	4813.10.00	- In the form of booklets or tubes	15%	642 411 00	Kg
	4813.20	4813.20.00	- In rolls of a width not exceeding 5 cm	Free	642 412 00	Kg
	4813.90	4813.90.00	- Other	15%	641 550 00	Kg
<b>48.14</b>			<b>Wallpaper and similar wall coverings; window transparencies of paper.</b>			
	4814.10	4814.10.00	- "Ingrain" paper	35%	641 941 00	Kg
	4814.20	4814.20.00	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design, printed or otherwise decorated layer of plastics	35%	641 942 00	Kg
	4814.30	4814.30.00	- Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	35%	641 943 00	Kg
	4814.90	4814.90.00	- Other	35%	641 949 00	Kg
<b>48.15</b>	<b>4815.00</b>	<b>4815.00.00</b>	<b>Floor coverings on a base of paper or of paperboard, whether or not cut to size.</b>	35%	659 110 00	Kg

FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
<b>48.16</b>			<b>Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.</b>			
	4816.10	4816.10.00	- Carbon or similar copying papers	35%	642 421 00	Kg
	4816.20	4816.20.00	- Self-copy paper	35%	642 422 00	Kg
	4816.30	4816.30.00	- Duplicator stencils	35%	642 423 00	Kg
	4816.90	4816.90.00	- Other	35%	642 429 00	Kg
<b>48.17</b>			<b>Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.</b>			
	4817.10	4817.10.00	- Envelopes	35%	642 210 00	Kg
	4817.20	4817.20.00	- Letter cards, plain postcards and correspondence cards	35%	642 220 00	Kg
	4817.30	4817.30.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	35%	642 230 00	Kg
<b>48.18</b>			<b>Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape;</b>			



## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
			handkerchiefs, cleansing tissues, towels, table-cloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.			
	4818.10	4818.10.00	- Toilet paper	35%	642 430 00	Kg
	4818.20	4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	35%	642 942 00	Kg
	4818.30	4818.30.00	- Tablecloths and serviettes	35%	642 943 00	Kg
	4818.40	4818.40.00	- Sanitary towels and tampons	25%	642 945 10	Kg
		4818.40.90	- Other	35%	642 945 90	Kg
	4818.50	4818.50.00	- Articles of apparel and clothing accessories	35%	642 945 00	Kg
	4818.90	4818.90.00	- Other	35%	642 949 00	Kg
<b>48.19</b>			<b>Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.</b>			
	4819.10	4819.10.00	- Cartons, boxes and cases, of corrugated paper or paperboard	35%	642 110 00	Kg

FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	4819.20	4819.20.00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	35%	642 120 00	Kg
	4819.30	4819.30.00	- Sacks and bags, having a base of a width of 40 cm or more	35%	642 130 00	Kg
	4819.40	4819.40.00	- Other sacks and bags, including cones	35%	642 140 00	Kg
	4819.50	4819.50.00	- Other packing containers, including record sleeves	35%	642 150 00	Kg
	4819.60	4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	35%	642 160 00	Kg
<b>48.20</b>			<b>Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.</b>			
	4820.10	4820.10.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	35%	642 310 00	Kg
	4820.20	4820.20.00	- Exercise books	35%	642 320 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	4820.30	4820.30.00	- Binders (other than book covers), folders and file covers	35%	642 330 00	Kg
	4820.40	4820.40.00	- Manifold business forms and interleaved carbon sets	35%	642 340 00	Kg
	4820.50	4820.50.00	- Albums for samples or for collections	35%	642 350 00	Kg
	4820.90	4820.90.00	- Other	35%	642 390 00	Kg
<b>48.21</b>	<b>4821.10</b>		<b>Paper or paperboard labels of all kinds, whether or not printed.</b>			
			- Printed			
		4821.10.10	--- For labeling dry cell batteries	Free	892 811 00	Kg
		4821.10.90	--- Other	35%	892 810 90	Kg
	4821.90	4821.90.00	- Other	35%	892 819 00	Kg
<b>48.22</b>			<b>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).</b>			
	4822.10	4822.10.00	- Of a kind used for winding textile yarn	35%	642 911 00	Kg
	4822.90	4822.90.00	- Other	35%	642 919 00	Kg
<b>48.23</b>			<b>Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.</b>			
			- Gummed or adhesive paper, in strips or rolls			

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	4823.12	4823.12.00	-- Self-adhesive	35%	642 442 00	Kg
	4823.19	4823.19.00	-- Other	35%	642 449 00	Kg
	4823.20	4823.20.00	- Filter paper and paperboard	35%	642 450 00	Kg
	4823.40	4823.40.00	- Rolls, sheets and dials, printed for self-recording apparatus	35%	642 994 00	Kg
	4823.60	4823.60.00	- Trays, dishes, plates, cups and the like, of paper or paperboard	35%	642 930 00	Kg
	4823.70	4823.70.00	- Moulded or pressed articles of paper pulp	35%	642 997 00	Kg
	4823.90	4823.90.00	- Other	35%	642 999 00	Kg

FIRST SCHEDULE—*continued*

## CHAPTER 49 – PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS

**Notes.**

1.- This Chapter does not cover—

- (a) Photographic negatives or positives on transparent bases (Chapter 37);
- (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
- (c) Playing cards or other goods of Chapter 95; or
- (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.

2.- For the purposes of Chapter 49, the term “**printed**” also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine embossed, photographed, photocopied, thermocopied or typewritten.

3.- 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 classified in heading 49.01, whether or not containing advertising material.

4.- Heading 49.01 also covers—

- (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 49.11.

## FIRST SCHEDULE—continued

5.- Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.

6.- For the purposes of heading 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.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>49.01</b>			<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</b>			
	4901.10	4901.10.00	- In single sheets, whether or not folded	15%	892 150 00	Kg
			- Other:			
	4901.91	4901.91.00	-- Dictionaries and encyclopaedias, and serial instalments thereof	Free	892 160 00	Kg
	4901.99	4901.99.00	-- Other	Free	892 190 00	Kg
<b>49.02</b>			<b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.</b>			
	4902.10	4902.10.00	- Appearing at least four times a week	Free	892 211 00	Kg
	4902.90	4902.90.00	- Other	Free	892 299 00	Kg
<b>49.03</b>	<b>4903.00</b>	<b>4903.00.00</b>	<b>Children's picture drawing or colouring books.</b>	Free	892 120 00	Kg
<b>49.04</b>	<b>4904.00</b>	<b>4904.00.00</b>	<b>Music, printed or in manuscript, whether or not bound or illustrated.</b>	Free	892 850 00	Kg

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## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
<b>49.05</b>			<b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.</b>			
	4905.10	4905.10.00	- Globes	Free	892 141 00	Kg
			- Other:			
	4905.91	4905.91.00	-- In book form	Free	892 130 00	Kg
	4905.99	4905.99.00	-- Other	Free	892 149 00	Kg
<b>49.06</b>	<b>4906.00</b>	<b>4906.00.00</b>	<b>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.</b>	5%	892 820 00	Kg
<b>49.07</b>	<b>4907.00</b>		<b>Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; bank-notes; cheque forms; stock, share or bond certificates and similar documents of title.</b>			
		4907.00.10	--- Bank notes	Free	892 831 00	Kg
		4907.00.20	--- Unused postage, revenue or similar stamps	Free	892 832 00	Kg

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
		4907.00.30	--- Cheque forms	35%	892 832 00	Kg
		4907.00.90	--- Other	25%	892 839 00	Kg
<b>49.08</b>			<b>Transfers (decalcomanias).</b>			
	4908.10	4908.10.00	- Transfers (decalcomanias), vitrifiable	Free	892 411 00	Kg
	4908.90	4908.90.00	- Other	5%	892 419 00	Kg
<b>49.09</b>			<b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.</b>			
	4909.00	4909.00.10	-- Telephone and mobile cellular phones scratch cards	Free	892 420 10	Kg
		4909.00.90	-- Other	25%	892 420 90	Kg
<b>49.10</b>	<b>4910.00</b>	<b>4910.00.00</b>	<b>Calendars of any kind, printed, including calendar blocks.</b>	35%	892 840 00	Kg
<b>49.11</b>			<b>Other printed matter, including printed pictures and photographs.</b>			
	4911.10	4911.10.00	- Trade advertising material, commercial catalogues and the like	35%	892 860 00	Kg
			- Other:			
	4911.91	4911.91.00	-- Pictures, designs and photographs	35%	892 870 00	Kg
	4911.99		-- Other			
		4911.99.10	--- Instructional charts and diagrams	35%	892 891 00	Kg



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*Customs and Excise*


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FIRST SCHEDULE—*continued*

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
		4911.99.20	--- Examination question papers	Free	892.892.00	Kg
			--- Other			
		4911.99.30	---- Carnets de passage, Pass sheets and similar international temporary importation forms, posters, framed or unframed photographs and photographic enlargements of only personal and sentimental value and printed transparencies advertising attractions of foreign countries containing not more than 25% commercial value	Free	892.899.10	Kg
		4911.99.90	---- Other	25%	892.899.20	Kg

## SECTION XI – TEXTILES AND TEXTILE ARTICLES

**Notes.**

1.- This Section does not cover—

- (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.03);
- (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
- (c) Cotton linters or other vegetable materials of Chapter 14;
- (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;

FIRST SCHEDULE—*continued*

- (e) Articles of heading 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
- (f) Sensitised textiles of headings 37.01 to 37.04;
- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (i) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
- (l) Articles of textile materials of heading 42.01 or 42.02;
- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
- (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) Hair-nets or other headgear or parts thereof of Chapter 65;
- (p) Goods of Chapter 67;
- (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
- (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
- (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
- (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
- (v) Articles of Chapter 97.

FIRST SCHEDULE—*continued*

- 2.- (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.
- When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.
- (B) For the purposes of the above rule—
- (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
  - (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
  - (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter.
  - (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.
- 3.- (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables"—
- (a) Of silk or waste silk, measuring more than 20,000 decitex;
  - (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
  - (c) Of true hemp or flax—
    - (i) Polished or glazed, measuring 1,429 decitex or more; or
    - (ii) Not polished or glazed, measuring more than 20,000 decitex;
  - (d) Of coir, consisting of three or more piles;

FIRST SCHEDULE—*continued*

- (e) Of other vegetable fibres, measuring more than 20,000 decitex, or
  - (f) Reinforced with metal thread.
- (B) Exceptions—
- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
  - (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
  - (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;
  - (d) Metalised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
  - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.
4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up—
- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding—
    - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
    - (ii) 125 g in other cases;
  - (b) In balls, hanks or skeins of a weight not exceeding—
    - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
    - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
    - (iii) 500 g in other cases;
  - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding—
    - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
    - (ii) 125 g in other cases.

FIRST SCHEDULE—*continued*

- (B) Exceptions—
- (a) Single yarn of any textile material, except—
    - (i) Single yarn of wool or fine animal hair, unbleached; and
    - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
  - (b) Multiple (folded) or cabled yarn, unbleached—
    - (i) Of silk or waste silk, however put up; or
    - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
  - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
  - (d) Single, multiple (folded) or cabled yarn of any textile material—
    - (i) In cross-reeled hanks or skeins; or
    - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
- 5.- For the purposes of headings 52.04, 54.01 and 55.08 the expression "**sewing thread**" means multiple (folded) or cabled yarn—
- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
  - (b) Dressed for use as sewing thread; and
  - (c) With a final 'Z' twist.
- 6.- For the purposes of this Section, the expression "**high tenacity yarn**" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following—
- |   |            |
|---|------------|
| Single yarn of nylon or other polyamides, or of polyesters .....                      | 60 cN/tex  |
| Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters ..... | 53 cN/tex  |
| Single, multiple (folded) or cabled yarn of viscose rayon .....                       | 27 cN/tex. |

FIRST SCHEDULE—*continued*

- 7.- For the purposes of this Section, the expression "**made up**" means—
- (a) Cut otherwise than into squares or rectangles;
  - (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
  - (c) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
  - (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 textiles assembled in layers, whether or not padded);
  - (f) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
- 8.- For the purposes of Chapters 50 to 60—
- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
  - (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
- 9.- The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
- 10.- Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
- 11.- For the purposes of this Section, the expression "impregnated" includes "dipped".
- 12.- For the purposes of this Section, the expression "polyamides" includes "aramids".
- 13.- Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "**textile garments**" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

FIRST SCHEDULE—*continued***Subheading Notes.**

1.- In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them—

(a) **Elastomeric yarn**

Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

(b) **Unbleached yarn**

Yarn which—

- (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
- (ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.  
Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(c) **Bleached yarn**

Yarn which—

- (i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
- (ii) consists of a mixture of unbleached and bleached fibres; or
- (iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(d) **Coloured (dyed or printed) yarn**

Yarn which—

- (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;

FIRST SCHEDULE—*continued*

- (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (mari or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- (iii) is obtained from slivers or rovings which have been printed; or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(e) **Unbleached woven fabric**

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(f) **Bleached woven fabric**

Woven fabric which—

- (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- (ii) consists of bleached yarn; or
- (iii) consists of unbleached and bleached yarn.

(g) **Dyed woven fabric**

Woven fabric which—

- (i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or
- (ii) consists of coloured yarn of a single uniform colour.

(h) **Woven fabric of yarns of different colours**

Woven fabric (other than printed woven fabric) which—

- (i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);



FIRST SCHEDULE—*continued*

- (ii) consists of unbleached or bleached yarn and coloured yarn; or
- (iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvages and piece ends is not taken into consideration.)

(j) **Printed woven fabric**

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

The definitions at (e) to (j) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(k) **Plain weave**

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

- 2.- (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.
- (B) For the application of this rule—
- (a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
  - (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
  - (c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

## FIRST SCHEDULE—continued

## CHAPTER 50 – SILK

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
50.01	5001.00	5001.00.00	Silk-worm cocoons suitable for reeling.	15%	261 410 00	Kg
50.02	5002.00	5002.00.00	Raw silk (not thrown).	15%	261 300 00	Kg
50.03			Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).			
	5003.10	5003.10.00	- Not carded or combed	15%	261 421 00	Kg
	5003.90	5003.90.00	- Other	15%	261 429 00	Kg
50.04	5004.00	5004.00.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	20%	651 920 00	Kg
50.05	5005.00	5005.00.00	Yarn spun from silk waste, not put up for retail sale.	20%	651 930 00	Kg
50.06	5006.00	5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	20%	651 940 00	Kg
50.07			Woven fabrics of silk or of silk waste.			
	5007.10	5007.10.00	- Fabrics of noil silk	Shs. 6.00 or 25%	654 110 00	Sqm
	5007.20	5007.20.00	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	Shs. 6.00 or 25%	654 130 00	Sqm
	5007.90	5007.90.00	- Other fabrics	Shs. 6.00 or 25%	654 190 00	Sqm

FIRST SCHEDULE—*continued*

## CHAPTER 51 – WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC

**Note.**

1.- Throughout the Nomenclature—

- (a) **“Wool”** means the natural fibre grown by sheep or lambs;
- (b) **“Fine animal hair”** means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
- (c) **“Coarse animal hair”** means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.03).

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>51.01</b>			<b>Wool, not carded or combed.</b>			
			- Greasy, including fleece-washed wool:			
	5101.11	5101.11.00	-- Shorn wool	15%	268 110 00	Kg
	5101.19	5101.19.00	-- Other	15%	268 190 00	Kg
			- Degreased, not carbonised:			
	5101.21	5101.21.00	-- Shorn wool	15%	268 211 00	Kg
	5101.29	5101.29.00	-- Other	15%	268 219 00	Kg
	5101.30	5101.30.00	- Carbonised	15%	268 290 00	Kg
<b>51.02</b>			<b>Fine or coarse animal hair, not carded or combed.</b>			
			- Fine animal hair:			
	5102.11	5102.11.00	-- Of Kashmir (cashmere) goats	15%	268 310 00	Kg

FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	5102.19	5102.19.00	-- Other	15%	268 390 00	Kg
	5102.20	5102.20.00	- Coarse animal hair	15%	268 590 00	Kg
<b>51.03</b>			<b>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.</b>			
	5103.10	5103.10.00	- Nails of wool or of fine animal hair	15%	268 630 00	Kg
	5103.20	5103.20.00	- Other waste of wool or of fine animal hair	15%	268 691 00	Kg
	5103.30	5103.30.00	- Waste of coarse animal hair	15%	268 699 00	Kg
<b>51.04</b>	<b>5104.00</b>	<b>5104.00.00</b>	<b>Garnetted stock of wool or of fine or coarse animal hair.</b>	15%	268 620 00	Kg
<b>51.05</b>			<b>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).</b>			
	5105.10	5105.10.00	- Carded wool	15%	268 711 00	Kg
			- Wool tops and other combed wool:			
	5105.21	5105.21.00	-- Combed wool in fragments	15%	268 719 00	Kg
	5105.29	5105.29.00	-- Other	15%	268 730 00	Kg
			- Fine animal hair, carded or combed:			
	5105.31	5105.31.00	-- Of Kashmir (cashmere) goats	15%	268 771 00	Kg
	5105.39	5105.39.00	-- Other	15%	268 773 90	Kg
	5105.40	5105.40.00	- Coarse animal hair, carded or combed	15%	268 779 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
<b>51.06</b>			<b>Yarn of carded wool, not put up for retail sale.</b>			
	5106.10	5106.10.00	- Containing 85% or more by weight of wool	20%	651 120 00	Kg
	5106.20	5106.20.00	- Containing less than 85% by weight of wool	20%	651 170 00	Kg
<b>51.07</b>			<b>Yarn of combed wool, not put up for retail sale.</b>			
	5107.10	5107.10.00	- Containing 85% or more by weight of wool	20%	651 130 00	Kg
	5107.20	5107.20.00	- Containing less than 85% by weight of wool	20%	651 180 00	Kg
<b>51.08</b>			<b>Yarn of fine animal hair (carded or combed), not put up for retail sale.</b>			
	5108.10	5108.10.00	- Carded	20%	651 141 00	Kg
	5108.20	5108.20.00	- Combed	20%	651 142 00	Kg
<b>51.09</b>			<b>Yarn of wool or of fine animal hair, put up for retail sale.</b>			
	5109.10	5109.10.00	- Containing 85% or more by weight of wool or of fine animal hair	20%	651 160 00	Kg
	5109.90	5109.90.00	- Other	20%	651 190 00	Kg
<b>51.10</b>	<b>5110.00</b>	<b>5110.00.00</b>	<b>Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.</b>	20%	651 150 00	Kg
<b>51.11</b>			<b>Woven fabrics of carded wool or of carded fine animal hair.</b>			
			- Containing 85% or more by weight of wool or of fine animal hair:			

FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	5111.11	5111.11.00	-- Of a weight not exceeding 300 g/m <sup>2</sup>	Shs. 6.00 sq.m or 25%	654 211 00	Sqm
	5111.19	5111.19.00	-- Other	Shs. 6.00 sq.m or 25%	654 219 00	Sqm
	5111.20	5111.20.00	- Other, mixed mainly or solely with man-made filaments	Shs. 6.00 sq.m or 25%	654 311 00	Sqm
	5111.30	5111.30.00	- Other, mixed mainly or solely with man-made staple fibres	Shs. 6.00 sq.m or 25%	654 319 00	Sqm
	5111.90	5111.90.00	- Other	Shs. 6.00 sq.m or 25%	654 330 00	Sqm
<b>51.12</b>			<b>Woven fabrics of combed wool or of combed fine animal hair.</b> - Containing 85% or more by weight of wool or of fine animal hair:			
	5112.11	5112.11.00	-- Of a weight not exceeding 200 g/m <sup>2</sup>	Shs. 6.00 sq.m or 25%	654 221 00	Sqm
	5112.19	5112.19.00	-- Other	Shs. 6.00 sq.m or 25%	654 229 00	Sqm
	5112.20	5112.20.00	- Other, mixed mainly or solely with man-made filaments	Shs. 6.00 sq.m or 25%	654 321 00	Sqm
	5112.30	5112.30.00	- Other, mixed mainly or solely with man-made staple fibres	Shs. 6.00 sq.m or 25%	654 329 00	Sqm
	5112.90	5112.90.00	- Other	Shs. 6.00 sq.m or 25%	654 340 00	Sqm
<b>51.13</b>	<b>5113.00</b>	<b>5113.00.00</b>	<b>Woven fabrics of coarse animal hair or of horsehair.</b>	Shs. 6.00 sq.m or 25%	654 920 00	Sqm

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*Customs and Excise*


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FIRST SCHEDULE—*continued*

## CHAPTER 52 – COTTON

**Subheading Note.**

- 1.- For the purposes of subheadings, 5209.42 and 5211.42, the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>52.01</b>	5201.00	5201.00.00	<b>Cotton, not carded or combed.</b>	Free	263 100 00	Kg
<b>52.02</b>			<b>Cotton waste(including yarn waste and garnetted stock).</b>			
	5202.10	5202.10.00	- Yarn waste (including thread waste)	20%	263 310 00	Kg
			- Other:			
	5202.91	5202.91.00	-- Garnetted stock	15%	263 320 00	Kg
	5202.99	5202.99.00	-- Other	15%	263 390 00	Kg
<b>52.03</b>	5203.00	5203.00.00	<b>Cotton, carded or combed.</b>	Free	263 400 00	Kg
<b>52.04</b>			<b>Cotton sewing thread, whether or not put up for retail sale.</b>			
			- Not put up for retail sale:			
	5204.11	5204.11.00	-- Containing 85% or more by weight of cotton	25%	651 211 00	Kg
	5204.19	5204.19.00	-- Other	25%	651 219 00	Kg
	5204.20	5204.20.00	- Put up for retail sale	25%	651 220 00	Kg

FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
52.05			<b>Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.</b>			
			- Single yarn, of uncombed fibres:			
	5205.11	5205.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	20%	651 330 11	Kg
	5205.12	5205.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	20%	651 330 12	Kg
	5205.13	5205.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	20%	651 330 13	Kg
	5205.14	5205.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	20%	651 330 14	Kg
	5205.15	5205.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	20%	651 330 15	Kg
			- Single yarn, of combed fibres:			
	5205.21	5205.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	20%	651 330 21	Kg
	5205.22	5205.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	20%	651 330 22	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	5205.23	5205.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	20%	651 330 23	Kg
	5205.24	5205.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	20%	651 330 24	Kg
	5205.26	5205.26.00	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	20%	651 330 26	Kg
	5205.27	5205.27.00	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	20%	651 330 27	Kg
	5205.28	5205.28.00	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	20%	651 330 28	Kg
	5205.31	5205.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	20%	651 330 31	Kg
	5205.32	5205.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	20%	651 330 32	Kg
	5205.33	5205.33.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	20%	651 330 33	Kg

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	5205.34	5205.34.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	20%	651 330 34	Kg
	5205.35	5205.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) - Multiple (folded) or cabled yarn, of combed fibres.	20%	651 330 35	Kg
	5205.41	5205.41.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	20%	651 330 41	Kg
	5205.42	5205.42.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	20%	651 330 42	Kg
	5205.43	5205.43.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	20%	651 330 43	Kg
	5205.44	5205.44.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	20%	651 330 44	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	5205.46	5205.46.00	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	20%	651 330 46	Kg
	5205.47	5205.47.00	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	20%	651 330 47	Kg
	5205.48	5205.48.00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	20%	651 330 48	Kg
<b>52.06</b>			<b>Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.</b> - Single yarn, of uncombed fibres:			
	5206.11	5206.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	20%	651 340 11	Kg
	5206.12	5206.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	20%	651 340 12	Kg
	5206.13	5206.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	20%	651 340 13	Kg
	5206.14	5206.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	20%	651 340 14	Kg

FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	5206.15	5206.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	20%	651 340 15	Kg
			- Single yarn, of combed fibres:			
	5206.21	5206.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	20%	651 340 21	Kg
	5206.22	5206.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	20%	651 340 22	Kg
	5206.23	5206.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	20%	651 340 23	Kg
	5206.24	5206.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	20%	651 340 24	Kg
	5206.25	5206.25.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	20%	651 340 25	Kg
			- Multiple (folded) or cabled yarn, of uncombed fibres:			
	5206.31	5206.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	20%	651 340 31	Kg
	5206.32	5206.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	20%	651 340 32	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	5206.33	5206.33.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	20%	651 340 33	Kg
	5206.34	5206.34.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 60 metric number per single yarn)	20%	651 340 34	Kg
	5206.35	5206.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 60 metric number per single yarn) - Multiple (folded) or cabled yarn, of combed fibres:	20%	651 340 35	Kg
	5206.41	5206.41.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	20%	651 340 41	Kg
	5206.42	5206.42.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	20%	651 340 42	Kg
	5206.43	5206.43.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	20%	651 340 43	Kg

FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	5206.44	5206.44.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	20%	651 340 44	Kg
	5206.45	5206.45.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	20%	651 340 45	Kg
<b>52.07</b>			<b>Cotton yarn (other than sewing thread) put up for retail sale.</b>			
	5207.10	5207.10.00	- Containing 85% or more by weight of cotton	20%	651 310 00	Kg
	5207.90	5207.90.00	- Other	20%	651 320 00	Kg
<b>52.08</b>			<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m<sup>2</sup>.</b>			
			- Unbleached:			
	5208.11	5208.11.00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	Shs. 20.00 per sq.m or 25%	652 211 00	Sqm.
	5208.12	5208.12.00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	Shs. 20.00 per sq.m or 25%	652 212 00	Sqm.
	5208.13	5208.13.00	-- 3-thread or 4-thread twill, including cross twill	Shs. 20.00 per sq.m or 25%	652 213 00	Sqm.
	5208.19	5208.19.00	-- Other fabrics	Shs. 20.00 per sq.m or 25%	652 219 00	Sqm.

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
			- Breached:			
5208.21	5208.21.00		-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	Shs. 20.00 per sq.m or 25%	652 311 00	Sqm.
5208.22	5208.22.00		-- Plain weave, weighing more than 100 g/m <sup>2</sup>	Shs. 20.00 per sq.m or 25%	652 312 00	Sqm.
5208.23	5208.23.00		-- 3-thread or 4-thread twill, including cross twill	Shs. 20.00 per sq.m or 25%	652 313 00	Sqm.
5208.29	5208.29.00		-- Other fabrics	Shs. 20.00 per sq.m or 25%	652 319 00	Sqm.
			- Dyed:			
5208.31	5208.31.00		-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	Shs. 20.00 per sq.m or 25%	652 321 00	Sqm.
5208.32	5208.32.00		-- Plain weave, weighing more than 100 g/m <sup>2</sup>	Shs. 20.00 per sq.m or 25%	652 322 00	Sqm.
5208.33	5208.33.00		-- 3-thread or 4-thread twill, including cross twill	Shs. 20.00 per sq.m or 25%	652 323 00	Sqm.
5208.39	5208.39.00		-- Other fabrics	Shs. 20.00 per sq.m or 25%	652 329 00	Sqm.
			- Of yarns of different colours:			
5208.41	5208.41.00		-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	Shs. 20.00 per sq.m or 25%	652 331 00	Sqm.
5208.42	5208.42.00		-- Plain weave, weighing more than 100 g/m <sup>2</sup>	Shs. 20.00 per sq.m or 25%	652 332 00	Sqm.

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	5208.43	5208.43.00	-- 3-thread or 4-thread twill, including cross twill	Shs. 20.00 per sq.m or 25%	652 333 00	Sqm.
	5208.49	5208.49.00	-- Other fabrics	Shs. 20.00 per sq.m or 25%	652 339 00	Sqm.
			- Printed:			
	5208.51	5208.51.00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	Shs. 20.00 per sq.m or 25%	652 341 00	Sqm.
	5208.52	5208.52.00	Plain weave, weighing more than 100 g/m <sup>2</sup> .	Shs. 20.00 per sq.m or 25%	652 342 00	Sqm.
	5208.53	5208.53.00	-- 3-thread or 4-thread twill, including cross twill	Shs. 20.00 per sq.m or 25%	652 343 00	Sqm.
	5208.59	5208.59.00	-- Other fabrics	Shs. 20.00 per sq.m or 25%	652 349 00	Sqm.
<b>52.09</b>			<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m<sup>2</sup></b>			
			- Unbleached:			
	5209.11	5209.11.00	-- Plain weave	Shs. 20.00 per sq.m or 25%	652 221 00	Sqm.
	5209.12	5209.12.00	-- 3-thread or 4-thread twill, including cross twill	Shs. 20.00 per sq.m or 25%	652 222 00	Sqm.
	5209.19	5209.19.00	-- Other fabrics	Shs. 20.00 per sq.m or 25%	652 229 00	Sqm.



## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
			- Bleached:			
5209.21	5209.21.00	-- Plain weave		Shs. 20.00 per sq.m or 25%	652 411 00	Sqm.
5209.22	5209.22.00	-- 3-thread or 4-thread twill, including cross twill		Shs. 20.00 per sq.m or 25%	652 412 00	Sqm.
5209.29	5209.29.00	-- Other fabrics		Shs. 20.00 per sq.m or 25%	652 419 00	Sqm.
			- Dyed:			
5209.31	5209.31.00	-- Plain weave		Shs. 20.00 per sq.m or 25%	652 421 00	Sqm.
5209.32	5209.32.00	-- 3-thread or 4-thread twill, including cross twill		Shs. 20.00 per sq.m or 25%	652 422 00	Sqm.
5209.39	5209.39.00	-- Other fabrics		Shs. 20.00 per sq.m or 25%	652 429 00	Sqm.
			- Of yarns of different colours:			
5209.41	5209.41.00	-- Plain weave		Shs. 20.00 per sq.m or 25%	652 441 00	Sqm.
5209.42	5209.42.00	-- Denim		Shs. 20.00 per sq.m or 25%	652 430 00	Sqm.
5209.43	5209.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill		Shs. 20.00 per sq.m or 25%	652 443 00	Sqm.
5209.49	5209.49.00	-- Other fabrics		Shs. 20.00 per sq.m or 25%	652 449 00	Sqm.

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
			- Printed:			
	5209.51	5209.51.00	-- Plain weave:	Shs. 20.00 per sq.m or 25%	652.451.00	Sqm.
	5209.52	5209.52.00	-- 3-thread or 4-thread twill, including cross twill	Shs. 20.00 per sq.m or 25%	652.452.00	Sqm.
	5209.59	5209.59.00	-- Other fabrics	Shs. 20.00 per sq.m or 25%	652.459.00	Sq.m.
<b>52.10</b>			<b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m<sup>2</sup>.</b>			
			- Unbleached:			
	5210.11	5210.11.00	-- Plain weave	Shs. 20.00 per sq.m or 25%	652.231.00	Sqm.
	5210.12	5210.12.00	-- 3-thread or 4-thread twill, including cross twill	Shs. 20.00 per sq.m or 25%	652.232.00	Sqm.
	5210.19	5210.19.00	-- Other fabrics	Shs. 20.00 per sq.m or 25%	652.239.00	Sqm.
			- Bleached:			
	5210.21	5210.21.00	-- Plain weave	Shs. 20.00 per sq.m or 25%	652.511.00	Sqm.
	5210.22	5210.22.00	-- 3-thread or 4-thread twill, including cross twill	Shs. 20.00 per sq.m or 25%	652.512.00	Sqm.
	5210.29	5210.29.00	-- Other fabrics	Shs. 20.00 per sq.m or 25%	652.519.00	Sqm.

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
			- Dyed:			
5210.31	5210.31.00	-- Plain weave		Shs. 20.00 per sq.m or 25%	652 521 00	Sqm.
5210.32	5210.32.00	-- 3-thread or 4-thread twill, including cross twill		Shs. 20.00 per sq.m or 25%	652 522 00	Sqm.
5210.39	5210.39.00	-- Other fabrics		Shs. 20.00 per sq.m or 25%	652 529 00	Sqm.
			- Of yarns of different colours:			
5210.41	5210.41.00	-- Plain weave		Shs. 20.00 per sq.m or 25%	652 531 00	Sqm.
5210.42	5210.42.00	-- 3-thread or 4-thread twill, including cross twill		Shs. 20.00 per sq.m or 25%	652 532 00	Sqm.
5210.49	5210.49.00	-- Other fabrics		Shs. 20.00 per sq.m or 25%	652 539 00	Sqm.
			- Printed:			
5210.51	5210.51.00	-- Plain weave:		Shs. 20.00 per sq.m or 25%	652 541 00	Sqm.
5210.52	5210.52.00	-- 3-thread or 4-thread twill, including cross twill		Shs. 20.00 per sq.m or 25%	652 542 00	Sqm.
5210.59	5210.59.00	-- Other fabrics		Shs. 20.00 per sq.m or 25%	652 549 00	Sqm.

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
52.11			Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup>			
			- Unbleached:			
	5211.11	5211.11.00	-- Plain weave	Shs. 20.00 per sq.m or 25%	652 241 00	Sqm.
	5211.12	5211.12.00	- 3-thread or 4-thread twill, including cross twill	Shs. 20.00 per sq.m or 25%	652 242 00	Sqm.
	5211.19	5211.19.00	-- Other fabrics	Shs. 20.00 per sq.m or 25%	652 249 00	Sqm.
			- Breached:			
	5211.21	5211.21.00	-- Plain weave	Shs. 20.00 per sq.m or 25%	652 611 00	Sqm.
	5211.22	5211.22.00	-- 3-thread or 4-thread twill, including cross twill	Shs. 20.00 per sq.m or 25%	652 612 00	Sqm.
	5211.29	5211.29.00	-- Other fabrics	Shs. 20.00 per sq.m or 25%	652 619 00	Sqm.
			- Dyed:			
	5211.31	5211.31.00	-- Plain weave	Shs. 20.00 per sq.m or 25%	652 621 00	Sqm.
	5211.32	5211.32.00	-- 3-thread or 4-thread twill, including cross twill	Shs. 20.00 per sq.m or 25%	652 622 00	Sqm.
	5211.39	5211.39.00	-- Other fabrics	Shs. 20.00 per sq.m or 25%	652 629 00	Sqm.

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
			- Of yarns of different colours:			
	5211.41	5211.41.00	-- Plain weave	Shs. 20.00 per sq.m or 25%	652 641 00	Sqm.
	5211.42	5211.42.00	-- Denim	Shs. 20.00 per sq.m or 25%	652 630 00	Sqm.
	5211.43	5211.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	Shs. 20.00 per sq.m or 25%	652 643 00	Sqm.
	5211.49	5211.49.00	-- Other fabrics	Shs. 20.00 per sq.m or 25%	652 649 00	Sqm.
			- Printed:			
	5211.51	5211.51.00	Plain weave	Shs. 20.00 per sq.m or 25%	652 651 00	Sqm.
	5211.52	5211.52.00	-- 3-thread or 4-thread twill, including cross twill	Shs. 20.00 per sq.m or 25%	652 652 00	Sqm.
	5211.59	5211.59.00	-- Other fabrics	Shs. 20.00 per sq.m or 25%	652 659 00	Sqm.
<b>52.12</b>			<b>Other woven fabrics of cotton.</b>			
			- Weighing not more than 200 g/m <sup>2</sup>			
	5212.11	5212.11.00	-- Unbleached	Shs. 20.00 per sq.m or 25%	652 250 00	Sq.m.
	5212.12	5212.12.00	-- Bleached	Shs. 20.00 per sq.m or 25%	652 910 00	Sq.m.
	5212.13	5212.13.00	-- Dyed	Shs. 20.00 per sq.m or 25%	652 920 00	Sq.m.

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
5212.14	5212.14.00	--	Of yarns of different colours	Shs. 20.00 per sq.m or 25%	652 930 00	Sq.m.
5212.15	5212.15.00	--	Printed	Shs. 20.00 per sq.m or 25%	652 940 00	Sq.m.
5212.21	5212.21.00	--	Unbleached - Weighing more than 200 gm <sup>2</sup> :	Shs. 20.00 per sq.m or 25%	652 260 00	Sq.m.
5212.22	5212.22.00	--	Bleached	Shs. 20.00 per sq.m or 25%	652 950 00	Sq.m.
5212.23	5212.23.00	--	Dyed	Shs. 20.00 per sq.m or 25%	652 960 00	Sq.m.
5212.24	5212.24.00	--	Of yarns of different colours	Shs. 20.00 per sq.m or 25%	652 970 00	Sq.m.
5212.25	5212.25.00	--	Printed	Shs. 20.00 per sq.m or 25%	652 980 00	Sq.m.

## Customs and Excise

## FIRST SCHEDULE—continued

## CHAPTER 53 – OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>53.01</b>			<b>Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).</b>			
	5301.10	5301.10.00	- Flax, raw or retted	15%	265 110 00	Kg
			- Flax, broken, scutched, hackled or otherwise processed, but not spun:			
	5301.21	5301.21.00	-- Broken or scutched	15%	265 121 00	Kg
	5301.29	5301.29.00	-- Other	15%	265 129 00	Kg
	5301.30	5301.30.00	- Flax tow and waste	15%	265 130 00	Kg
<b>53.02</b>			<b>True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).</b>			
	5302.10	5302.10.00	- True hemp, raw or retted	15%	265 210 00	Kg
	5302.90	5302.90.00	- Other	15%	265 290 00	Kg
<b>53.03</b>			<b>Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).</b>			
	5303.10	5303.10.00	- Jute and other textile bast fibres, raw or retted	Free	264 100 00	Kg

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
53.04	5303.90	5303.90.00	- Other Sisal and other textile fibres of the genus Agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	15%	264 900 00	Kg
	5304.10	5304.10.00	- Sisal and other textile fibres of the genus Agave, raw	20%	265 410 00	Kg
53.05	5304.90	5304.90.00	- Other Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	20%	265 490 00	Kg
			- Of coconut (coir):			
	5305.11	5305.11.00	-- Raw	Free	265 710 00	Kg
	5305.19	5305.19.00	-- Other	Free	265 790 00	Kg
			- Of abaca:			
	5305.21	5305.21.00	-- Raw	Free	265 510 00	Kg
	5305.29	5305.29.00	-- Other	Free	265 590 00	Kg
5305.90	5305.90.00	- Other	20%	265 899 00	Kg	



## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>53.06</b>			<b>Flax yarn.</b>			
	5306.10	5306.10.00	- Single	20%	651 961 00	Kg
	5306.20	5306.20.00	- Multiple (folded) or cabled	20%	651 962 00	Kg
<b>53.07</b>			<b>Yarn of jute or of other textile bast fibres of heading 53.03.</b>			
	5307.10	5307.10.00	- Single	20%	651 971 00	Kg
	5307.20	5307.20.00	- Multiple (folded) or cabled	20%	651 972 00	Kg
<b>53.08</b>			<b>Yarn of other vegetable textile fibres; paper yarn.</b>			
	5308.10	5308.10.00	- Coir yarn	20%	651 991 00	Kg
	5308.20	5308.20.00	- True hemp yarn	20%	651 992 00	Kg
	5308.90	5308.90.00	- Other	20%	651 999 00	Kg
<b>53.09</b>			<b>Woven fabrics of flax.</b>			
			- Containing 85% or more by weight of flax:			
	5309.11	5309.11.00	-- Unbleached or bleached	Shs. 20.00 per sq.m or 25%	654 411 00	Sqm
	5309.19	5309.19.00	-- Other	Shs. 20.00 per sq.m or 25%	654 419 00	Sqm
			- Containing less than 85% by weight of flax:			
	5309.21	5309.21.00	-- Unbleached or bleached	Shs. 20.00 per sq.m or 25%	654 421 00	Sqm
	5309.29	5309.29.00	-- Other	Shs. 20.00 per sq.m or 25%	654 429 00	Sqm

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>53.10</b>			<b>Woven fabrics of jute or of other textile bast fibres of heading 53.03.</b>			
	5310.10	5310.10.00	- Unbleached	Shs. 20.00 per sq.m or 25%	654 510 00	Sqm
	5310.90	5310.90.00	- Other	Shs. 20.00 per sq.m or 25%	654 590 00	Sqm
<b>53.11</b>	5311.00		<b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.</b>			
		5311.00.10	--- Of true hemp	25%	654 931 00	Sqm
		5311.00.20	--- Of paper yarn	Shs. 20.00 per sq.m or 25%	654 932 00	Sqm
		5311.00.90	--- Other	Shs. 20.00 per sq.m or 25%	654 939 00	Sqm

## FIRST SCHEDULE—continued

## CHAPTER 54 – MAN-MADE FILAMENTS

**Notes.**

1.- Throughout the Nomenclature, the term “**man-made fibres**” means staple fibres and filaments of organic polymers produced by manufacturing processes, either—

- (a) By polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or  
 (b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms “**synthetic**” and “**artificial**”, used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). The terms “man-made”, “synthetic” and “artificial” shall have the same meanings when used in relation to “textile materials”.

2.- Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff Number</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>54.01</b>			<b>Sewing thread of man-made filaments, whether or not put up for retail sale.</b>			
	5401.10		- Of synthetic filaments			
		5401.10.10	--- Not put up for retail sale	25%	651 411 00	Kg
		5401.10.20	--- Put up for retail sale	25%	651 412 00	Kg
	5401.20		- Of artificial filaments			
		5401.20.10	--- Not put up for retail sale	25%	651 421 00	Kg
		5401.20.20	--- Put up for retail sale	25%	651 422 00	Kg

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>54.02</b>			<b>Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.</b>			
	5402.10	5402.10.00	- High tenacity yarn of nylon or other polyamides	20%	651 621 00	Kg
	5402.20	5402.20.00	- High tenacity yarn of polyesters	20%	651 629 00	Kg
	5402.31	5402.31.00	- Textured yarn: -- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	20%	651 511 00	Kg
	5402.32	5402.32.00	-- Textured yarn of nylon or other polyamides, measuring per single yarn more than 50 tex.	20%	651 512 00	Kg
	5402.33	5402.33.00	-- Of polyesters	20%	651 520 00	Kg
	5402.39	5402.39.00	-- Other - Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	20%	651 590 00	Kg
	5402.41	5402.41.00	-- Of nylon or other polyamides	20%	651 631 00	Kg
	5402.42	5402.42.00	-- Of polyesters, partially oriented	20%	651 632 00	Kg
	5402.43	5402.43.00	-- Of polyesters, other	20%	651 633 00	Kg
	5402.49	5402.49.00	-- Other - Other yarn, single, with a twist exceeding 50 turns per metre	20%	651 639 00	Kg
	5402.51	5402.51.00	-- Of nylon or other polyamides	20%	651 641 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	5402.52	5402.52.00	-- Of polyesters	20%	651 642 00	Kg
	5402.59	5402.59.00	-- Other	20%	651 649 00	Kg
			- Other yarn, multiple (folded) or cabled:			
	5402.61	5402.61.00	-- Of nylon or other polyamides	20%	651 691 00	Kg
	5402.62	5402.62.00	-- Of polyesters	20%	651 692 00	Kg
	5402.69	5402.69.00	-- Other	20%	651 699 00	Kg
<b>54.03</b>			<b>Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.</b>			
	5403.10	5403.10.00	- High tenacity yarn of viscose rayon	20%	651 730 00	Kg
	5403.20	5403.20.00	- Textured yarn	20%	651 720 00	Kg
			- Other yarn, single:			
	5403.31	5403.31.00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	20%	651 740 00	Kg
	5403.32	5403.32.00	-- Of viscose rayon, with a twist exceeding 120 turns per metre	20%	651 752 00	Kg
	5403.33	5403.33.00	-- Of cellulose acetate	20%	651 753 00	Kg
	5403.39	5403.39.00	-- Other	20%	651 759 00	Kg
			- Other yarn, multiple (folded) or cabled:			
	5403.41	5403.41.00	-- Of viscose rayon	20%	651 761 00	Kg
	5403.42	5403.42.00	-- Of cellulose acetate	20%	651 762 00	Kg
	5403.49	5403.49.00	-- Other	20%	651 769 00	Kg

FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>54.04</b>			<b>Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.</b>			
	5404.10	5404.10.00	- Monofilament	20%	651 881 00	Kg
	5404.90	5404.90.00	- Other	20%	651 889 00	Kg
<b>54.05</b>	5405.00	5405.00.00	<b>Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.</b>	20%	651 770 00	Kg
<b>54.06</b>			<b>Man-made filament yarn (other than sewing thread), put up for retail sale.</b>			
	5406.10	5406.10.00	- Synthetic filament yarn	20%	651 610 00	Kg
	5406.20	5406.20.00	- Artificial filament yarn	20%	651 710 00	Kg
<b>54.07</b>			<b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.</b>			
	5407.10	5407.10.00	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	Shs. 20.00 per sq.m or 25%	653 110 00	Sqm.

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
5407.20	5407.20.00		- Woven fabrics obtained from strip or the like	Shs. 20.00 per sq.m or 25%	653 120 00	Sqm.
5407.30	5407.30.00		- Fabrics specified in Note 9 to Section XI	Shs. 20.00 per sq.m or 25%	653 130 00	Sqm.
			- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:			
5407.41	5407.41.00		-- Unbleached or bleached	Shs. 20.00 per sq.m or 25%	653 141 00	Sqm.
5407.42	5407.42.00		-- Dyed	Shs. 20.00 per sq.m or 25%	653 142 00	Sqm.
5407.43	5407.43.00		-- Of yarns of different colours	Shs. 20.00 per sq.m or 25%	653 143 00	Sqm.
5407.44	5407.44.00		Printed	Shs. 20.00 per sq.m or 25%	653 149 00	Sqm.
			- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:			
5407.51	5407.51.00		-- Unbleached or bleached	Shs. 20.00 per sq.m or 25%	653 151 00	Sqm.
5407.52	5407.52.00		-- Dyed	Shs. 20.00 per sq.m or 25%	653 152 00	Sqm.
5407.53	5407.53.00		-- Of yarns of different colours	Shs. 20.00 per sq.m or 25%	653 153 00	Sqm.

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	5407.54	5407.54.00	-- Printed:  - Other woven fabrics, containing 85% or more by weight of polyester filaments	Shs. 20.00 per sq.m or 25%	653 154 00	Sqm.
	5407.61	5407.61.00	-- Containing 85% or more by weight of non-textured polyester filaments	Shs. 20.00 per sq.m or 25%	653 161 00	Sqm.
	5407.69	5407.69.00	-- Other  - Other woven fabrics, containing 85% or more by weight of synthetic filaments	Shs. 20.00 per sq.m or 25%	653 169 00	Sqm.
	5407.71	5407.71.00	-- Unbleached or bleached	Shs. 20.00 per sq.m or 25%	653 171 00	Sqm.
	5407.72	5407.72.00	-- Dyed	Shs. 20.00 per sq.m or 25%	653 172 00	Sqm.
	5407.73	5407.73.00	-- Of yarns of different colours	Shs. 20.00 per sq.m or 25%	653 173 00	Sqm.
	5407.74	5407.74.00	-- Printed:  - Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:	Shs. 20.00 per sq.m or 25%	653 174 00	Sqm.
	5407.81	5407.81.00	-- Unbleached or bleached	Shs. 20.00 per sq.m or 25%	653 181 00	Sqm.
	5407.82	5407.82.00	-- Dyed	Shs. 20.00 per sq.m or 25%	653 182 00	Sqm.



## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	5407.83	5407.83.00	-- Of yarns of different colours	Shs. 20.00 per sq.m or 25%	653 183 00	Sqm.
	5407.84	5407.84.00	-- Printed:	Shs. 20.00 per sq.m or 25%	653 184 00	Sqm.
			- Other woven fabrics:			
	5407.91	5407.91.00	-- Unbleached or bleached	Shs. 20.00 per sq.m or 25%	653 191 00	Sqm.
	5407.92	5407.92.00	-- Dyed	Shs. 20.00 per sq.m or 25%	653 192 00	Sqm.
	5407.93	5407.93.00	-- Of yarns of different colours	Shs. 20.00 per sq.m or 25%	653 193 00	Sqm.
	5407.94	5407.94.00	-- Printed	Shs. 20.00 per sq.m or 25%	653 194 00	Sqm.
<b>54.08</b>			<b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.</b>			
	5408.10	5408.10.00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	Shs. 20.00 per sq.m or 25%	653 510 00	Sqm.
			- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:			
	5408.21	5408.21.00	-- Unbleached or bleached	Shs. 20.00 per sq.m or 25%	653 521 00	Sqm.
	5408.22	5408.22.00	-- Dyed	Shs. 20.00 per sq.m or 25%	653 522 00	Sqm.

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
5408.23	5408.23.00	--	Of yarns of different colours	Shs. 20.00 per sq.m or 25%	653 523 00	Sqm.
5408.24	5408.24.00	--	Printed:	Shs. 20.00 per sq.m or 25%	653 524 00	Sqm.
			- Other woven fabrics:			
5408.31	5408.31.00	--	Unbleached or bleached	Shs. 20.00 per sq.m or 25%	653 591 00	Sqm.
5408.32	5408.32.00	--	Dyed	Shs. 20.00 per sq.m or 25%	653 592 00	Sqm.
5408.33	5408.33.00	--	Of yarns of different colours	Shs. 20.00 per sq.m or 25%	653 593 00	Sqm.
5408.34	5408.34.00	--	Printed:	Shs. 20.00 per sq.m or 25%	653 594 00	Sqm.

## FIRST SCHEDULE—continued

## CHAPTER 55 – MAN-MADE STAPLE FIBRES

**Note.**

1.- Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications—

- (a) Length of tow exceeding 2 m;
  - (b) Twist less than 5 turns per metre;
  - (c) Measuring per filament less than 67 decitex;
  - (d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
  - (e) Total measurement of tow more than 20,000 decitex.
- Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>55.01</b>			<b>Synthetic filament tow.</b>			
	5501.10	5501.10.00	- Of nylon or other polyamides	Free	266 610 00	Kg
	5501.20	5501.20.00	- Of polyesters	Free	266 620 00	Kg
	5501.30	5501.30.00	- Acrylic or modacrylic	Free	266 630 00	Kg
	5501.90	5501.90.00	- Other	Free	266 690 00	Kg
<b>55.02</b>	5502.00	5502.00.00	<b>Artificial filament tow.</b>	Free	267 120 00	Kg
<b>55.03</b>			<b>Synthetic staple fibres, not carded, combed or otherwise processed for spinning.</b>			
	5503.10	5503.10.00	- Of nylon or other polyamides	Free	266 510 00	Kg

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	5503.20	5503.20.00	- Of polyesters	Free	266 520 00	Kg
	5503.30	5503.30.00	- Acrylic or modacrylic	Free	266 530 00	Kg
	5503.40	5503.40.00	- Of polypropylene	Free	266 591 00	Kg
	5503.90	5503.90.00	- Other	Free	266 599 00	Kg
<b>55.04</b>			<b>Artificial staple fibres, not carded, combed or otherwise processed for spinning.</b>			
	5504.10	5504.10.00	- Of viscose rayon	Free	267 111 00	Kg
	5504.90	5504.90.00	- Other	Free	267 119 00	Kg
<b>55.05</b>			<b>Waste (including noils, yarn waste and garnetted stock) of man-made fibres.</b>			
	5505.10	5505.10.00	- Of synthetic fibres	Free	267 210 00	Kg
	5505.20	5505.20.00	- Of artificial fibres	Free	267 220 00	Kg
<b>55.06</b>			<b>Synthetic staple fibres, carded, combed or otherwise processed for spinning.</b>			
	5506.10	5506.10.00	- Of nylon or other polyamides	Free	266 710 00	Kg
	5506.20	5506.20.00	- Of polyesters	Free	266 720 00	Kg
	5506.30	5506.30.00	- Acrylic or modacrylic	Free	266 730 00	Kg
	5506.90	5506.90.00	- Other	Free	266 790 00	Kg
<b>55.07</b>	<b>5507.00</b>	<b>5507.00.00</b>	<b>Artificial staple fibres, carded, combed or otherwise processed for spinning.</b>	Free	267 130 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
<b>55.08</b>			<b>Sewing thread of man-made staple fibres, whether or not put up for retail sale.</b>			
	5508.10		- Of synthetic staple fibres			
		5508.10.10	--- Not put up for retail sale	25%	651 431 00	Kg
		5508.10.90	--- Other	25%	651 439 00	Kg
	5508.20		- Of artificial staple fibres			
		5508.20.10	--- Not put up for retail sale	25%	651 441 00	Kg
		5508.20.90	--- Other	25%	651 449 00	Kg
<b>55.09</b>			<b>Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.</b>			
			- Containing 85% or more by weight of staple fibres of nylon or other polyamides:			
	5509.11	5509.11.00	-- Single yarn	20%	651 821 00	Kg
	5509.12	5509.12.00	-- Multiple (folded) or cabled yarn	20%	651 822 00	Kg
			- Containing 85% or more by weight of polyester staple fibres:			
	5509.21	5509.21.00	-- Single yarn	20%	651 823 00	Kg
	5509.22	5509.22.00	-- Multiple (folded) or cabled yarn	20%	651 824 00	Kg
			- Containing 85% or more by weight of acrylic or modacrylic staple fibres:			
	5509.31	5509.31.00	-- Single yarn	20%	651 825 00	Kg
	5509.32	5509.32.00	-- Multiple (folded) or cabled yarn	20%	651 826 00	Kg

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
			- Other yarn, containing 85% or more by weight of synthetic staple fibres:			
5509.41		5509.41.00	-- Single yarn	20%	651 827 00	Kg
5509.42		5509.42.00	-- Multiple (folded) or cabled yarn	20%	651 829 00	Kg
			- Other yarn, of polyester staple fibres:			
5509.51		5509.51.00	-- Mixed mainly or solely with artificial staple fibres	20%	651 841 00	Kg
5509.52		5509.52.00	-- Mixed mainly or solely with wool or fine animal hair	20%	651 842 00	Kg
5509.53		5509.53.00	-- Mixed mainly or solely with cotton	20%	651 843 00	Kg
5509.59		5509.59.00	-- Other	20%	651 844 00	Kg
			- Other yarn, of acrylic or modacrylic staple fibres:			
5509.61		5509.61.00	-- Mixed mainly or solely with wool or fine animal hair manufactured	20%	651 845 00	Kg
5509.62		5509.62.00	-- Mixed mainly or solely with cotton	20%	651 846 00	Kg
5509.69		5509.69.00	-- Other	20%	651 847 00	Kg
			- Other yarn:			
5509.91		5509.91.00	-- Mixed mainly or solely with wool or fine animal hair	20%	651 849 10	Kg
5509.92		5509.92.00	-- Mixed mainly or solely with cotton	20%	651 849 20	Kg
5509.99		5509.99.00	-- Other	20%	651 849 90	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>55.10</b>			<b>Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.</b>			
	5510.11	5510.11.00	-- Single yarn	20%	651 861 00	Kg
	5510.12	5510.12.00	-- Multiple (folded) or cabled yarn	20%	651 862 00	Kg
	5510.20	5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	20%	651 871 00	Kg
	5510.30	5510.30.00	- Other yarn, mixed mainly or solely with cotton	20%	651 872 00	Kg
	5510.90	5510.90.00	- Other yarn	20%	651 879 00	Kg
<b>55.11</b>			<b>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.</b>			
	5511.10	5511.10.00	- Of synthetic staple fibres, containing 85% or more by weight of such fibres manufactured	20%	651 810 00	Kg
	5511.20	5511.20.00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	20%	651 830 00	Kg
	5511.30	5511.30.00	- Of artificial staple fibres	20%	651 850 00	Kg
<b>55.12</b>			<b>Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.</b>			
	5512.11	5512.11.00	- Containing 85% or more by weight of polyester staple fibres: -- Unbleached or bleached	Shs. 20.00 per sq.m or 25%	653 211 00	Sq.m.

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	5512.19	5512.19.00	-- Other - Containing 85% or more by weight of acrylic or modacrylic staple fibres	Shs. 20.00 per sq.m or 25%	653 219 00	Sq.m.
	5512.21	5512.21.00	-- Unbleached or bleached	Shs. 20.00 per sq.m or 25%	653 251 00	Sqm.
	5512.29	5512.29.00	-- Other - Other:	Shs. 20.00 per sq.m or 25%	653 259 00	Sqm.
	5512.91	5512.91.00	-- Unbleached or bleached	Shs. 20.00 per sq.m or 25%	653 291 00	Sqm.
	5512.99	5512.99.00	-- Other	Shs. 20.00 per sq.m or 25%	653 299 00	Sqm.
<b>55.13</b>			<b>Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m<sup>2</sup>.</b> - Unbleached or bleached:			
	5513.11	5513.11.00	-- Of polyester staple fibres, plain weave	Shs. 20.00 per sq.m or 25%	653 311 00	Sqm.
	5513.12	5513.12.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Shs. 20.00 per sq.m or 25%	653 312 00	Sqm.
	5513.13	5513.13.00	-- Other woven fabrics of polyester staple fibres	Shs. 20.00 per sq.m or 25%	653 313 00	Sqm.



## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	5513.19	5513.19.00	-- Other woven fabrics	Shs. 20.00 per sq.m or 25%	653 321 00	Sqm.
			- Dyed:			
	5513.21	5513.21.00	-- Of polyester staple fibres, plain weave	Shs. 20.00 per sq.m or 25%	653 314 00	Sqm.
	5513.22	5513.22.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Shs. 20.00 per sq.m or 25%	653 315 01	Sqm.
	5513.23	5513.23.00	-- Other woven fabrics of polyester staple fibres	Shs. 20.00 per sq.m or 25%	653 315 09	Sqm.
	5513.29	5513.29.00	-- Other woven fabrics	Shs. 20.00 per sq.m or 25%	653 322 00	Sqm.
			- Of yarns of different colours:			
	5513.31	5513.31.00	-- Of polyester staple fibres, plain weave	Shs. 20.00 per sq.m or 25%	653 316 00	Sqm.
	5513.32	5513.32.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Shs. 20.00 per sq.m or 25%	653 317 00	Sqm.
	5513.33	5513.33.00	-- Other woven fabrics of polyester staple fibres	Shs. 20.00 per sq.m or 25%	653 318 00	Sqm.
	5513.39	5513.39.00	-- Other woven fabrics	Shs. 20.00 per sq.m or 25%	653 323 00	Sqm.
			- Printed:			
	5513.41		-- Of polyester staple fibres, plain weave:			
		5513.41.10	--- Khanga, Kikoi and Kitenge	Shs. 20.00 per sq.m or 25%	653 311 10	Sqm.

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		5513.41.90	--- Other	Kshs. 20.00 per Sqm or 25%	653 319 00	Sqm.
	5513.42	5513.42.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Shs. 20.00 per sq.m or 25%	653 319 02	Sqm.
	5513.43	5513.43.00	-- Other woven fabrics of polyester staple fibres	Shs. 20.00 per sq.m or 25%	653 319 03	Sqm.
	5513.49	5513.49.00	-- Other woven fabrics	Shs. 20.00 per sq.m or 25%	653 329 00	Sqm.
<b>55.14</b>			<b>Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m<sup>2</sup>.</b>			
			- Unbleached or bleached:			
	5514.11	5514.11.00	-- Of polyester staple fibres, plain weave	Shs. 20.00 per sq.m or 25%	653 331 01	Sqm.
	5514.12	5514.12.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Shs. 20.00 per sq.m or 25%	653 331 02	Sqm.
	5514.13	5514.13.00	-- Other woven fabrics of polyester staple fibres	Shs. 20.00 per sq.m or 25%	653 331 03	Sqm.
	5514.19	5514.19.00	-- Other woven fabrics	Shs. 20.00 per sq.m or 25%	653 341 00	Sqm.
			- Dyed:			
	5514.21	5514.21.00	-- Of polyester staple fibres, plain weave	Shs. 20.00 per sq.m or 25%	653 332 00	Sqm.

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
5514.22	5514.22.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Shs. 20.00 per sq.m or 25%	653 333 00	Sqm.	
5514.23	5514.23.00	-- Other woven fabrics of polyester staple fibres	Shs. 20.00 per sq.m or 25%	653 334 00	Sqm.	
5514.29	5514.29.00	-- Other woven fabrics - Of yarns of different colours: -- Of polyester staple fibres, plain weave	Shs. 20.00 per sq.m or 25%	653 342 00	Sqm.	
5514.31	5514.31.00	-- Of polyester staple fibres, plain weave	Shs. 20.00 per sq.m or 25%	653 335 00	Sqm.	
5514.32	5514.32.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Shs. 20.00 per sq.m or 25%	653 336 00	Sqm.	
5514.33	5514.33.00	-- Other woven fabrics of polyester staple fibres	Shs. 20.00 per sq.m or 25%	653 337 00	Sqm.	
5514.39	5514.39.00	-- Other woven fabrics - Printed: -- Of polyester staple fibres, plain weave:	Shs. 20.00 per sq.m or 25%	653 343 00	Sqm.	
5514.41	5514.41.00	-- Of polyester staple fibres, plain weave:	Shs. 20.00 per sq.m or 25%	653 338 00	Sqm.	
5514.42	5514.42.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Shs. 20.00 per sq.m or 25%	653 339 01	Sqm.	
5514.43	5514.43.00	-- Other woven fabrics of polyester staple fibres	Shs. 20.00 per sq.m or 25%	653 339 09	Sqm.	
5514.49	5514.49.00	-- Other woven fabrics	Shs. 20.00 per sq.m or 25%	653 349 00	Sqm.	

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>55.15</b>			<b>Other woven fabrics of synthetic staple fibres.</b>			
			- Of polyester staple fibres:			
	5515.11	5515.11.00	-- Mixed mainly or solely with viscose rayon staple fibres	Shs. 20.00 per sq.m or 25%	653 431 00	Sqm.
	5515.12	5515.12.00	-- Mixed mainly or solely with man-made filaments	Shs. 20.00 per sq.m or 25%	653 421 00	Sqm.
	5515.13	5515.13.00	-- Mixed mainly or solely with wool or fine animal hair	Shs. 20.00 per sq.m or 25%	653 411 00	Sqm.
	5515.19	5515.19.00	-- Other	Shs. 20.00 per sq.m or 25%	653 432 00	Sqm.
			- Of acrylic or modacrylic staple fibres:			
	5515.21	5515.21.00	-- Mixed mainly or solely with man-made filaments	Shs. 20.00 per sq.m or 25%	653 422 00	Sqm.
	5515.22	5515.22.00	-- Mixed mainly or solely with wool or fine animal hair	Shs. 20.00 per sq.m or 25%	653 412 00	Sqm.
	5515.29	5515.29.00	-- Other	Shs. 20.00 per sq.m or 25%	653 433 00	Sqm.
			- Other woven fabrics:			
	5515.91	5515.91.00	-- Mixed mainly or solely with man-made filaments	Shs. 20.00 per sq.m or 25%	653 429 00	Sqm.
	5515.92	5515.92.00	-- Mixed mainly or solely with wool or fine animal hair	Shs. 20.00 per sq.m or 25%	653 419 00	Sqm.

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	5515.99	5515.99.00	-- Other	Shs. 20.00 per sq.m or 25%	653 439 00	Sqm.
<b>55.16</b>			<b>Woven fabrics of artificial staple fibres.</b> - Containing 85% or more by weight of artificial staple fibres:			
	5516.11	5516.11.00	-- Unbleached or bleached	Shs. 20.00 per sq.m or 25%	653 610 00	Sqm.
	5516.12	5516.12.00	-- Dyed	Shs. 20.00 per sq.m or 25%	653 620 00	Sqm.
	5516.13	5516.13.00	-- Of yarns of different colours	Shs. 20.00 per sq.m or 25%	653 630 00	Sqm.
	5516.14	5516.14.00	-- Printed:  - Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:	Shs. 20.00 per sq.m or 25%	653 640 00	Sqm.
	5516.21	5516.21.00	-- Unbleached or bleached	Shs. 20.00 per sq.m or 25%	653 831 00	Sqm.
	5516.22	5516.22.00	-- Dyed	Shs. 20.00 per sq.m or 25%	653 833 00	Sqm.
	5516.23	5516.23.00	-- Of yarns of different colours	Shs. 20.00 per sq.m or 25%	653 835 00	Sqm.

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	5516.24	5516.24.00	-- Printed:  - Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair	Shs. 20.00 per sq.m or 25%	653 837 00	Sqm.
	5516.31	5516.31.00	-- Unbleached or bleached	Shs. 20.00 per sq.m or 25%	653 821 00	Sqm.
	5516.32	5516.32.00	-- Dyed	Shs. 20.00 per sq.m or 25%	653 822 00	Sqm.
	5516.33	5516.33.00	-- Of yarns of different colours	Shs. 20.00 per sq.m or 25%	653 823 00	Sqm.
	5516.34	5516.34.00	-- Printed:  - Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton	Shs. 20.00 per sq.m or 25%	653 824 00	Sqm.
	5516.41	5516.41.00	-- Unbleached or bleached	Shs. 20.00 per sq.m or 25%	653 811 00	Sqm.
	5516.42	5516.42.00	-- Dyed	Shs. 20.00 per sq.m or 25%	653 812 00	Sqm.
	5516.43	5516.43.00	-- Of yarns of different colours	Shs. 20.00 per sq.m or 25%	653 813 00	Sqm.

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	5516.44	5516.44.00	-- Printed:	Shs. 20.00 per sq.m or 25%	653 814 00	Sqm.
			- Other:			
	5516.91	5516.91.00	-- Unbleached or bleached	Shs. 20.00 per sq.m or 25%	653 891 00	Sqm.
	5516.92	5516.92.00	-- Dyed	Shs. 20.00 per sq.m or 25%	653 892 00	Sqm.
	5516.93	5516.93.00	-- Of yarns of different colours	Shs. 20.00 per sq.m or 25%	653 893 00	Sqm.
	5516.94	5516.94.00	-- Printed:	Shs. 20.00 per sq.m or 25%	653 894 00	Sqm.

## CHAPTER 56 – WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF

**Notes.**

1.- This Chapter does not cover—

- (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
- (b) Textile products of heading 58.11;
- (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);

FIRST SCHEDULE—*continued*

- (c) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14); or
- (e) Metal foil on a backing of felt or nonwovens (Section XV).
- 2.- The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
- 3.- Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).  
Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.  
Headings 56.02 and 56.03 do not, however, cover—
- (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
- (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
- (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
- 4.- Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
56.01			<b>Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.</b>			
	5601.10	5601.10.01	- Sanitary towels and tampons	25%	657 711 10	Kg
		5601.10.90	- Other	35%	657 711 90	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Wadding; other articles of wadding			
	5601.21	5601.21.00	-- Of cotton	25%	657 712 00	Kg
	5601.22	5601.22.00	-- Of man-made fibres	25%	657 713 00	Kg
	5601.29	5601.29.00	-- Other	25%	657 715 00	Kg
	5601.30	5601.30.00	- Textile flock and dust and mill neps	25%	657 719 00	Kg
<b>56.02</b>			<b>Felt, whether or not impregnated, coated, covered or laminated.</b>			
	5602.10	5602.10.00	- Needleloom felt and stitch-bonded fibre fabrics	25%	657 110 00	Kg
			- Other felt, not impregnated, coated, covered or laminated:			
	5602.21	5602.21.00	-- Of wool or fine animal hair	25%	657 121 00	Kg
	5602.29	5602.29.00	-- Of other textile materials	25%	657 129 00	Kg
	5602.90		- Other			
		5602.90.10	--- Roofing felt	25%	657 191 00	Kg
		5602.90.90	--- Other	25%	657 199 00	Kg
<b>56.03</b>			<b>Nonwovens, whether or not impregnated, coated, covered or laminated.</b>			
			- Of man-made filaments:			
	5603.11	5603.11.00	-- Weighing not more than 25 g/m <sup>2</sup>	5%	657 211 00	Kg
	5603.12	5603.12.00	-- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	5%	657 212 00	Kg

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	5603.13	5603.13.00	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	5%	657 213 00	Kg
	5603.14	5603.14.00	-- Weighing more than 150 g/m <sup>2</sup> - Other:	5%	657 214 00	Kg
	5603.91	5603.91.00	-- Weighing not more than 25 g/m <sup>2</sup>	5%	657 291 00	Kg
	5603.92	5603.92.00	-- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	5%	657 292 00	Kg
	5603.93	5603.93.00	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	5%	657 293 00	Kg
	5603.94	5603.94.00	-- Weighing more than 150 g/m <sup>2</sup>	5%	657 294 00	Kg
<b>56.04</b>			<b>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.</b>			
	5604.10	5604.10.00	- Rubber thread and cord, textile covered	20%	657 810 00	Kg
	5604.20	5604.20.00	- High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	20%	657 850 00	Kg
	5604.90	5604.90.00	- Other	20%	657 890 00	Kg
<b>56.05</b>	5605.00	5605.00.00	<b>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.</b>	20%	651 910 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
56.06	5606.00	5606.00.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	20%	656 310 00	Kg
56.07			Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.			
	5607.10	5607.10.00	- Of jute or other textile bast fibres of heading 53.03 - Of sisal or other textile fibres of the genus Agave:	25%	657 511 00	Kg
	5607.21	5607.21.00	-- Binder or baler twine	25%	657 512 00	Kg
	5607.29	5607.29.00	-- Other	25%	657 513 00	Kg
			- Of polyethylene or polypropylene:			
	5607.41	5607.41.00	-- Binder or baler twine	15%	657 515 00	Kg
	5607.49	5607.49.00	-- Other	15%	657 516 00	Kg
	5607.50	5607.50.00	- Of other synthetic fibres	5%	657 517 00	Kg
	5607.90	5607.90.00	- Other	25%	657 519 00	Kg
56.08			Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.			
			- Of man-made textile materials:			
	5608.11	5608.11.00	-- Made up fishing nets	25%	657 521 00	Kg

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	5608.19	5608.19.10	--- For fruit trees and seeds beds	15%	657 522 10	Kg
		5608.19.30	--- Mosquito nets	Free	657 522 30	Kg
		5608.19.90	--- Other	25%	657 522 90	Kg
	5608.90	5608.90.10	--- Made up fishing nets	25%	657 529 10	Kg
		5608.90.20	--- For fruit trees and seed beds	15%	657 529 20	Kg
		5608.90.90	--- Other	25%	657 529 90	Kg
<b>56.09</b>			<b>Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.</b>			
	5609.00	5609.00.10	--- Loaded slings of yarn, strip or the like	15%	657 591 00	Kg
		5609.00.90	--- Other	25%	657 599 00	Kg

FIRST SCHEDULE—*continued*

## CHAPTER 57 – CARPETS AND OTHER TEXTILE FLOOR COVERINGS

**Notes.**

- 1.- For the purposes of this Chapter, the term "**carpets and other textile floor coverings**" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
- 2.- This Chapter does not cover floor covering underlays.

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>57.01</b>			<b>Carpets and other textile floor coverings, knotted, whether or not made up.</b>			
	5701.10	5701.10.00	- Of wool or fine animal hair	25%	659 210 00	Sq.m.
	5701.90	5701.90.00	- Of other textile materials	25%	659 290 00	Sq.m.
<b>57.02</b>			<b>Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.</b>			
	5702.10	5702.10.00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	25%	659 300 00	Sq.m.
	5702.20	5702.20.00	- Floor coverings of coconut fibres (coir)	25%	659 591 00	Sq.m.
			- Other, of pile construction, not made up:			
	5702.31	5702.31.00	-- Of wool or fine animal hair	25%	659 511 00	Sq.m.
	5702.32	5702.32.00	-- Of man-made textile materials	25%	659 521 00	Sq.m.

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	5702.39	5702.39.00	-- Of other textile materials	25%	659 592 00	Sq.m.
			- Other, of pile construction, made up:			
	5702.41	5702.41.00	-- Of wool or fine animal hair	25%	659 512 00	Sq.m.
	5702.42	5702.42.00	-- Of man-made textile materials	25%	659 522 00	Sq.m.
	5702.49	5702.49.00	-- Of other textile materials	25%	659 593 00	Sq.m.
			- Other, not of pile construction, not made up:			
	5702.51	5702.51.00	-- Of wool or fine animal hair	25%	659 513 00	Sq.m.
	5702.52	5702.52.00	-- Of man-made textile materials	25%	659 523 00	Sq.m.
	5702.59	5702.59.00	-- Of other textile materials	25%	659 594 00	Sq.m.
			- Other, not of pile construction, made up			
	5702.91	5702.91.00	-- Of wool or fine animal hair	25%	659 519 00	Sq.m.
	5702.92	5702.92.00	-- Of man-made textile materials	25%	659 529 00	Sq.m.
	5702.99	5702.99.00	-- Of other textile materials	25%	659 599 00	Sq.m.
<b>57.03</b>			<b>Carpets and other textile floor coverings, tufted, whether or not made up.</b>			
	5703.10	5703.10.00	- Of wool or fine animal hair	25%	659 410 00	Sq.m.
	5703.20	5703.20.00	- Of nylon or other polyamides	25%	659 420 00	Sq.m.
	5703.30	5703.30.00	- Of other man-made textile materials	25%	659 430 00	Sq.m.
	5703.90	5703.90.00	- Of other textile materials	25%	659 490 00	Sq.m.

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
<b>57.04</b>			<b>Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.</b>			
	5704.10	5704.10.00	- Tiles, having a maximum surface area of 0.3 m <sup>2</sup>	25%	659 611 00	Sq.m.
	5704.90	5704.90.00	- Other	25%	659 619 00	Sq.m.
<b>57.05</b>	5705.00	5705.00.00	<b>Other carpets and other textile floor coverings, whether or not made up.</b>	25%	659 690 00	Sq.m.

## CHAPTER 58 – SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY

**Notes.**

- 1.- This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
- 2.- Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
- 3.- For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
- 4.- Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
- 5.- For the purposes of heading 58.06, the expression "narrow woven fabrics" means—
  - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;

FIRST SCHEDULE—continued

- (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
  - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.
- Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
- 6.- In heading 58.10, the expression “**embroidery**” means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
  - 7.- In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>58.01</b>			<b>Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.</b>			
	5801.10	5801.10.00	- Of wool or fine animal hair	Shs. 6.00 Sq.m or 25%	654 350 00	Sqm
			- Of cotton:			
	5801.21	5801.21.00	-- Uncut weft pile fabrics	Shs. 20.00 per sq.m or 25%	652 141 00	Sqm
	5801.22	5801.22.00	-- Cut corduroy	Shs. 20.00 per sq.m or 25%	652 152 00	Sqm
	5801.23	5801.23.00	-- Other weft pile fabrics	Shs. 20.00 per sq.m or 25%	652 153 00	Sqm
	5801.24	5801.24.00	-- Warp pile fabrics, epingle (uncut)	Shs. 20.00 per sq.m or 25%	652 142 00	Sqm
	5801.25	5801.25.00	-- Warp pile fabrics, cut	Shs. 20.00 per sq.m or 25%	652 155 00	Sqm



## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	5801.26	5801.26.00	-- Chenille fabrics	Shs. 20.00 per sq.m or 25%	652 156 00	Sqm
			- Of man-made fibres:			
	5801.31	5801.31.00	-- Uncut weft pile fabrics	Shs. 20.00 per sq.m or 25%	653 911 00	Sqm
	5801.32	5801.32.00	-- Cut corduroy	Shs. 20.00 per sq.m or 25%	653 932 00	Sqm
	5801.33	5801.33.00	-- Other weft pile fabrics	Shs. 20.00 per sq.m or 25%	653 933 00	Sqm
	5801.34	5801.34.00	-- Warp pile fabrics, epingle (uncut)	Shs. 20.00 per sq.m or 25%	653 914 00	Sqm
	5801.35	5801.35.00	-- Warp pile fabrics, cut	Shs. 20.00 per sq.m or 25%	653 935 00	Sqm
	5801.36	5801.36.00	-- Chenille fabrics	Shs. 20.00 per sq.m or 25%	653 936 00	Sqm
	5801.90	5801.90.00	- Of other textile materials	Shs. 20.00 per sq.m or 25%	654 950 00	Sqm
<b>58.02</b>			<b>Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.</b>			
			- Terry towelling and similar woven terry fabrics, of cotton:			
	5802.11	5802.11.00	-- Unbleached	Shs. 20.00 per sq.m or 25%	652 120 00	Sqm

FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	5802.19	5802.19.00	-- Other	Shs. 20.00 per sq.m or 25%	652 130 00	Sqm
	5802.20	5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials	Shs. 20.00 per sq.m or 25%	654 960 00	Sqm
	5802.30	5802.30.00	- Tufted textile fabrics	Shs. 20.00 per sq.m or 25%	654 970 00	Sqm
<b>58.03</b>			<b>Gauze, other than narrow fabrics of heading 58.06.</b>			
	5803.10	5803.10.00	- Of cotton	Shs. 20.00 per sq.m or 25%	652 110 00	Sqm
	5803.90	5803.90.00	- Of other textile materials	Shs. 20.00 per sq.m or 25%	654 940 00	Sqm
<b>58.04</b>			<b>Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.</b>			
	5804.10	5804.10.00	- Tulles and other net fabrics	Shs. 20.00 per sq.m or 25%	656 410 00	Sqm
			- Mechanically made lace:			
	5804.21	5804.21.00	-- Of man-made fibres	Shs. 20.00 per sq.m or 25%	656 421 00	Sqm
	5804.29	5804.29.00	-- Of other textile materials	Shs. 20.00 per sq.m or 25%	656 429 00	Sqm
	5804.30	5804.30.00	- Hand-made lace	Shs. 20.00 per sq.m or 25%	656 430 00	Sqm

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
58.05	5805.00	5805.00.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	Shs. 20.00 per sq.m or 25%	658 910 00	Sqm
58.06			Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).			
	5806.10	5806.10.00	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	Shs. 20.00 per sq.m or 25%	656 110 00	Sqm
	5806.20	5806.20.00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	Shs. 20.00 per sq.m or 25%	656 120 00	Sqm
			- Other woven fabrics:			
	5806.31	5806.31.00	-- Of cotton	Shs. 20.00 per Kg or 25%	656 131 00	Kg
	5806.32	5806.32.00	-- Of man-made fibres	Shs. 20.00 per Kg or 25%	656 132 00	Kg
	5806.39	5806.39.00	-- Of other textile materials	Shs. 20.00 per Kg or 25%	656 139 00	Kg
	5806.40	5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	Shs. 20.00 per sq.m or 25%	656 140 00	Kg

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>58.07</b>			<b>Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.</b>			
	5807.10	5807.10.00	- Woven	Shs. 20.00 per Kg or 25%	656 210 00	Kg
	5807.90	5807.90.00	- Other	Shs. 20.00 per Kg or 25%	656 290 00	Kg
<b>58.08</b>			<b>Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.</b>			
	5808.10	5808.10.00	- Braids in the piece	Shs. 20.00 per Kg or 25%	656 321 00	Kg
	5808.90	5808.90.00	- Other	Shs. 20.00 per Kg or 25%	656 329 00	Kg
<b>58.09</b>	<b>5809.00</b>	<b>5809.00.00</b>	<b>Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.</b>	Shs. 20.00 per sq.m or 25%	654 910 00	Sqm.
<b>58.10</b>			<b>Embroidery in the piece, in strips or in motifs.</b>			
	5810.10	5810.10.00	- Embroidery without visible ground	Shs. 20.00 per sq.m or 25%	656 510 00	Sqm.

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
			- Other embroidery:			
	5810.91	5810.91.00	-- Of cotton	Shs. 20.00 per sq.m or 25%	656 591 00	Sqm.
	5810.92	5810.92.00	-- Of man-made fibres	Shs. 20.00 per sq.m or 25%	656 592 00	Sqm.
	5810.99	5810.99.00	-- Of other textile materials	Shs. 20.00 per sq.m or 25%	656 599 00	Sqm.
<b>58.11</b>	<b>5811.00</b>	<b>5811.00.00</b>	<b>Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.</b>	Shs. 20.00 per sq.m or 25%	657 400 00	Sqm.

## CHAPTER 59 – IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

**Notes.**

- 1.- Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of heading 60.02 to 60.06.
- 2.- Heading 59.03 applies to—
  - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than—
    - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

FIRST SCHEDULE—*continued*

- (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);
- (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
- (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
- (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
- (6) Textile products of heading 58.11;
- (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.
- 3.- For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).  
This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).
- 4.- For the purposes of heading 59.06, the expression "**rubberised textile fabrics**" means—
- (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
- (i) Weighing not more than 1,500 g/m<sup>2</sup>; or
- (ii) Weighing more than 1,500 g/m<sup>2</sup> and containing more than 50% by weight of textile material;
- (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04, and
- (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.  
This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

FIRST SCHEDULE—*continued*

- 5.- Heading 59.07 does not apply to—
- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
  - (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
  - (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
  - (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
  - (e) Wood veneered on a backing of textile fabrics (heading 44.08);
  - (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
  - (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
  - (h) Metal foil on a backing of textile fabrics (Section XV).
- 6.- Heading 59.10 does not apply to—
- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
  - (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).
- 7.- Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI—
- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only—
    - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
    - (ii) Bolting cloth;
    - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

FIRST SCHEDULE—continued

- (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
- (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
- (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of headings Nos. 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>59.01</b>			<b>Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.</b>			
	5901.10	5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	Shs. 20.00 per Kg or 25%	657 311 00	Kg
	5901.90	5901.90.00	- Other	Shs. 20.00 per Kg or 25%	657 319 00	Kg
<b>59.02</b>			<b>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.</b>			
	5902.10	5902.10.00	- Tyre cord fabric of high tenacity yarn of nylon or other polyamides	Shs. 20.00 per Kg or 25%	657 931 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	5902.20	5902.20.00	- Of polyesters	Shs. 20.00 per Kg or 25%	657 932 00	Kg
	5902.90	5902.90.00	- Other	Shs. 20.00 per Kg or 25%	657 939 00	Kg
<b>59.03</b>			<b>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.</b>			
	5903.10	5903.10.00	- With poly(vinyl chloride)	Shs. 20.00 per sq.m or 25%	657 321 00	Sqm
	5903.20	5903.20.00	- With polyurethane	Shs. 20.00 per sq.m or 25%	657 322 00	Sqm
	5903.90	5903.90.00	- Other	Shs. 20.00 per sq.m or 25%	657 329 00	Sqm
<b>59.04</b>			<b>Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.</b>			
	5904.10	5904.10.00	- Linoleum	Shs. 20.00 per sq.m or 25%	659 121 00	Sqm.
	5904.90	5904.90.00	- Other	Shs. 20.00 per sq.m or 25%	659 129 00	Sqm.
<b>59.05</b>	<b>5905.00</b>	<b>5905.00.00</b>	<b>Textile wall coverings</b>	Shs. 20.00 per sq.m or 25%	657 350 00	Sqm.

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
<b>59.06</b>			<b>Rubberised textile fabrics, other than those of heading 59.02.</b>			
	5906.10	5906.10.00	- Adhesive tape of a width not exceeding 20 cm	Shs. 20.00 per Kg or 25%	657 331 00	Kg
			- Other:			
	5906.91	5906.91.00	-- Knitted or crocheted	Shs. 200.00 per Kg or 25%	657 332 00	Kg
	5906.99	5906.99.00	-- Other	Shs. 20.00 per Kg or 25%	657 339 00	Kg
<b>59.07</b>	<b>5907.00</b>	<b>5907.00.00</b>	<b>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.</b>	Shs. 200.00 per sq.m or 25%	657 340 00	Sqm
<b>59.08</b>	<b>5908.00</b>	<b>5908.00.00</b>	<b>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.</b>	Shs. 200.00 per Kg or 25%	657 720 00	Kg
<b>59.09</b>	<b>5909.00</b>	<b>5909.00.00</b>	<b>Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.</b>	Shs. 200.00 per Kg or 25%	657 910 00	Kg
<b>59.10</b>	<b>5910.00</b>	<b>5910.00.00</b>	<b>Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other materials.</b>	Shs. 200.00 per Kg or 25%	657 920 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
<b>59.11</b>			<b>Textile products and articles, for technical uses, specified in Note 7 to this Chapter.</b>			
	5911.10	5911.10.00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow made up fabrics	Shs. 200.00 per Kg or 25%	657 731 00	Kg
	5911.20	5911.20.00	- Bolting cloth, whether or not made up textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement)	Shs. 200.00 per Kg or 25%	657 732 00	Kg
	5911.31	5911.31.00	-- Weighing less than 650 g/m <sup>2</sup>	Shs. 200.00 per Kg or 25%	657 733 00	Kg
	5911.32	5911.32.00	-- Weighing 650 g/m <sup>2</sup> or more	Shs. 200.00 per Kg or 25%	657 734 00	Kg
	5911.40	5911.40.00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	Shs. 200.00 per Kg or 25%	657 735 00	Kg
	5911.90	5911.90.00	- Other	Shs. 200.00 per Kg or 25%	657 739 00	Kg

FIRST SCHEDULE—*continued*

## CHAPTER 60 – KNITTED OR CROCHETED FABRICS

**Notes.**

- 1.- This Chapter does not cover—
  - (a) Crochet lace of heading 58.04;
  - (b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07, or
  - (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.
- 2.- This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
- 3.- Throughout the Nomenclature any reference to “**knitted**” goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>60.01</b>			<b>Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted.</b>			
	6001.10	6001.10.00	- “Long pile” fabrics	Shs. 200.00 per Kg or 25%	655 110 00	Kg
			- Looped pile fabrics:			
	6001.21	6001.21.00	-- Of cotton	Shs. 200.00 per Kg or 25%	655 121 00	Kg
	6001.22	6001.22.00	-- Of man-made fibres	Shs. 200.00 per Kg or 25%	655 122 00	Kg
	6001.29	6001.29.00	-- Of other textile materials	Shs. 200.00 per Kg or 25%	655 129 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
			- Other:			
	6001.91	6001.91.00	-- Of cotton	Shs. 200.00 per Kg or 25%	655 191 00	Kg
	6001.92	6001.92.00	-- Of man-made fibres	Shs. 200.00 per Kg or 25%	655 192 00	Kg
	6001.99	6001.99.00	-- Of other textile materials	Shs. 200.00 per Kg or 25%	655 199 00	Kg
<b>60.02</b>			<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.</b>			
	6002.40	6002.40.00	- Containing by weight 5% or more elastomeric yarn but not containing rubber thread	Shs. 200.00 per Kg or 25%	655 211 00	Kg
	6002.90	6002.90.00	- Other	Shs. 200.00 per Kg or 25%	655 212 90	Kg
<b>60.03</b>			<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.</b>			
	6003.10	6003.10.00	- Of wool or fine animal hair	Shs. 6.00 per Kg or 25%	655 213 10	Kg
	6003.20	6003.20.00	- Of cotton	Shs. 6.00 per Kg or 25%	655 212 00	Kg
	6003.30	6003.30.00	- Of synthetic fibres	Shs. 6.00 per Kg or 25%	655 213 00	Kg

FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	6003.40	6003.40.00	- Of artificial fibres	Shs. 6.00 per Kg or 25%	655 213 40	Kg
	6003.90	6003.90.00	- Other	Shs. 6.00 per Kg or 25%	655 213 90	Kg
<b>60.04</b>			<b>Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.</b>			
	6004.10	6004.10.00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	Shs. 6.00 per Kg or 25%	655 221 00	Kg
	6004.90	6004.90.00	- Other	Shs. 6.00 per Kg or 25%	655 229 00	Kg
<b>60.05</b>			<b>Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04</b>			
	6005.10	6005.10.00	- Of wool or fine animal hair	Shs. 6.00 per Kg or 25%	655 231 00	Kg
			- Of cotton:	Shs. 6.00 per sq.m or 25%		
	6005.21	6005.21.00	-- Unbleached or bleached	Shs. 6.00 per Kg or 25%	655 232 10	Kg
	6005.22	6005.22.00	-- Dyed	Shs. 6.00 per Kg or 25%	655 232 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	6005.23	6005.23.00	-- Of yarns of different colours	Shs. 6.00 per Kg or 25%	655 233 00	Kg
	6005.24	6005.24.00	-- Printed	Shs. 6.00 per Kg or 25%	655 234 00	Kg
			- Of synthetic fibres:			
	6005.31	6005.31.00	-- Unbleached or bleached	Shs. 6.00 per Kg or 25%	655 233 10	Kg
	6005.32	6005.32.00	-- Dyed	Shs. 6.00 per Kg or 25%	655 233 20	Kg
	6005.33	6005.33.00	-- Of yarns of different colours	Shs. 6.00 per Kg or 25%	655 233 30	Kg
	6005.34	6005.34.00	-- Printed	Shs. 6.00 per Kg or 25%	655 233 40	Kg
			- Of artificial fibres:			
	6005.41	6005.41.00	-- Unbleached or bleached	Shs. 6.00 per Kg or 25%	655 234 10	Kg
	6005.42	6005.42.00	-- Dyed	Shs. 6.00 per Kg or 25%	655 234 20	Kg
	6005.43	6005.43.00	-- Of yarns of different colours	Shs. 6.00 per Kg or 25%	655 234 30	Kg
	6005.44	6005.44.00	-- Printed	Shs. 6.00 per Kg or 25%	655 234 40	Kg
	6005.90	6005.90.00	- Other	Shs. 6.00 per Kg or 25%	655 239 00	Kg

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
<b>60.06</b>			<b>Other knitted or crocheted fabrics.</b>			
	6006.10	6006.10.00	- Of wool or fine animal hair	Shs. 6.00 per Kg or 25%	655 291 00	Kg
			- Of cotton:			
	6006.21	6006.21.00	-- Unbleached or bleached	Shs. 6.00 per Kg or 25%	655 292 10	Kg
	6006.22	6006.22.00	-- Dyed	Shs. 6.00 per Kg or 25%	655 292 00	Kg
	6006.23	6006.23.00	-- Of yarns of different colours	Shs. 6.00 per Kg or 25%	655 293 00	Kg
	6006.24	6006.24.00	-- Printed	Shs. 6.00 per Kg or 25%	655 294 00	Kg
			- Of synthetic fibres:			
	6006.31	6006.31.00	-- Unbleached or bleached	Shs. 6.00 per Kg or 25%	655 293 10	Kg
	6006.32	6006.32.00	-- Dyed	Shs. 6.00 per Kg or 25%	655 293 20	Kg
	6006.33	6006.33.00	-- Of yarns of different colours	Shs. 6.00 per Kg or 25%	655 293 30	Kg
	6006.34	6006.34.00	-- Printed	Shs. 6.00 per Kg or 25%	655 293 40	Kg
			- Of artificial fibres:			
	6006.41	6006.41.00	-- Unbleached or bleached	Shs. 6.00 per Kg or 25%	655 294 10	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	6006.42	6006.42.00	-- Dyed	Shs. 6.00 per Kg or 25%	655 294 20	Kg
	6006.43	6006.43.00	-- Of yarns of different colours	Shs. 6.00 per Kg or 25%	655 294 30	Kg
	6006.44	6006.44.00	-- Printed	Shs. 6.00 per Kg or 25%	655 294 40	Kg
	6006.90	6006.90.00	- Other	Shs. 6.00 per Kg or 25%	655 290 00	Kg

## CHAPTER 61 – ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

**Notes.**

- 1.- This Chapter applies only to made up knitted or crocheted articles.
- 2.- This Chapter does not cover—
  - (a) Goods of heading 62.12;
  - (b) Worn clothing or other worn articles of heading 63.09; or
  - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
- 3.- For the purposes of headings 61.03 and 61.04—
  - (a) The term "**suit**" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising—
    - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

FIRST SCHEDULE—*continued*

- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions—

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
  - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
  - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitations silk or imitation silk lapels.
- (b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising—
- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
  - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits, of heading 61.12.

FIRST SCHEDULE—*continued*

- 4.- Heading 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.
- 5.- Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
- 6.- For the purposes of heading 61.11—
- (a) The expression "**babies' garments and clothing accessories**" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
  - (b) Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.
- 7.- For the purposes of heading 61.12, "**ski suits**" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of—
- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
  - (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising—
    - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
    - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.
- The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.
- All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
- 8.- Garments which are, *prima facie*, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

FIRST SCHEDULE—continued

9.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

10.- Articles of this Chapter may be made of metal thread.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>61.01</b>			<b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.</b>			
	6101.10	6101.10.00	- Of wool or fine animal hair	Each Shs. 200.00 or 35%	843 110 00	Number
	6101.20	6101.20.00	- Of cotton	Each Shs. 200.00 or 35%	843 120 00	Number
	6101.30	6101.30.00	- Of man-made fibres	Each Shs. 200.00 or 35%	843 130 00	Number
	6101.90	6101.90.00	- Of other textile materials	Each Shs. 200.00 or 35%	843 190 00	Number
<b>61.02</b>			<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04.</b>			
	6102.10	6102.10.00	- Of wool or fine animal hair	Each Shs. 200.00 or 35%	844 110 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	6102.20	6102.20.00	- Of cotton	Each Shs. 200.00 or 35%	844 120 00	Number
	6102.30	6102.30.00	- Of man-made fibres	Each Shs. 200.00 or 35%	844 130 00	Number
	6102.90	6102.90.00	- Of other textile materials	Each Shs. 200.00 or 35%	844 190 00	Number
<b>61.03</b>			<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</b>			
			- Suits:			
	6103.11	6103.11.00	-- Of wool or fine animal hair	Each Shs. 200.00 or 35%	843 211 00	Number
	6103.12	6103.12.00	-- Of synthetic fibres	Each Shs. 200.00 or 35%	843 212 00	Number
	6103.19	6103.19.00	-- Of other textile materials	Each Shs. 500.00 or 35%	843 219 00	Number
			- Ensembles:			
	6103.21	6103.21.00	-- Of wool or fine animal hair	Each Shs. 500.00 or 35%	843 221 00	Number
	6103.22	6103.22.00	-- Of cotton	Each Shs. 500.00 or 35%	843 222 00	Number
	6103.23	6103.23.00	-- Of synthetic fibres	Each Shs. 500.00 or 35%	843 223 00	Number

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	6103.29	6103.29.00	-- Of other textile materials	Each Shs. 500.00 or 35%	843 229 00	Number
			- Jackets and blazers:			
	6103.31	6103.31.00	-- Of wool or fine animal hair	Each Shs. 200.00 or 35%	843 231 00	Number
	6103.32	6103.32.00	-- Of cotton	Each Shs. 200.00 or 35%	843 232 00	Number
	6103.33	6103.33.00	-- Of synthetic fibres	Each Shs. 200.00 or 35%	843 233 00	Number
	6103.39	6103.39.00	-- Of other textile materials	Each Shs. 200.00 or 35%	843 239 00	Number
			- Trousers, bib and brace overalls, breeches and shorts:			
	6103.41	6103.41.00	-- Of wool or fine animal hair	Each Shs. 200.00 or 35%	843 241 00	Number
	6103.42	6103.42.00	-- Of cotton	Each Shs. 200.00 or 35%	843 242 00	Number
	6103.43	6103.43.00	-- Of synthetic fibres	Each Shs. 200.00 or 35%	843 243 00	Number
	6103.49	6103.49.00	-- Of other textile materials	Each Shs. 200.00 or 35%	843 249 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
61.04			Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
			- Suits:			
	6104.11	6104.11.00	-- Of wool or fine animal hair	Each Shs. 200.00 or 35%	844 211 00	Number
	6104.12	6104.12.00	-- Of cotton	Each Shs. 200.00 or 35%	844 212 00	Number
	6104.13	6104.13.00	-- Of synthetic fibres	Each Shs. 200.00 or 35%	844 213 00	Number
	6104.19	6104.19.00	-- Of other textile materials	Each Shs. 200.00 or 35%	844 219 00	Number
			- Ensembles:			
	6104.21	6104.21.00	-- Of wool or fine animal hair	Each Shs. 200.00 or 35%	844 221 00	Number
	6104.22	6104.22.00	-- Of cotton	Each Shs. 200.00 or 35%	844 222 00	Number
	6104.23	6104.23.00	-- Of synthetic fibres	Each Shs. 200.00 or 35%	844 223 00	Number
	6104.29	6104.29.00	-- Of other textile materials	Each Shs. 200.00 or 35%	844 229 00	Number

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
			- Jackets and blazers:			
6104.31	6104.31.00	-- Of wool or fine animal hair		Each Shs. 200.00 or 35%	844 231 00	Number
6104.32	6104.32.00	-- Of cotton		Each Shs. 200.00 or 35%	844 232 00	Number
6104.33	6104.33.00	-- Of synthetic fibres		Each Shs. 200.00 or 35%	844 233 00	Number
6104.39	6104.39.00	-- Of other textile materials		Each Shs. 200.00 or 35%	844 239 00	Number
			- Dresses:			
6104.41	6104.41.00	-- Of wool or fine animal hair		Each Shs. 200.00 or 35%	844 241 00	Number
6104.42	6104.42.00	-- Of cotton		Each Shs. 200.00 or 35%	844 242 00	Number
6104.43	6104.43.00	-- Of synthetic fibres		Each Shs. 200.00 or 35%	844 243 00	Number
6104.44	6104.44.00	-- Of artificial fibres		Each Shs. 200.00 or 35%	844 244 00	Number
6104.49	6104.49.00	-- Of other textile materials		Each Shs. 200.00 or 35%	844 249 00	Number
			- Skirts and divided skirts:			
6104.51	6104.51.00	-- Of wool or fine animal hair		Each Shs. 200.00 or 35%	844 251 00	Number



## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	6104.52	6104.52.00	-- Of cotton	Each Shs. 200.00 or 35%	844 252 00	Number
	6104.53	6104.53.00	-- Of synthetic fibres	Each Shs. 200.00 or 35%	844 253 00	Number
	6104.59	6104.59.00	-- Of other textile materials	Each Shs. 200.00 or 35%	844 259 00	Number
			- Trousers, bib and brace overalls, breeches and shorts:			
	6104.61	6104.61.00	-- Of wool or fine animal hair	Each Shs. 200.00 or 35%	844 261 00	Number
	6104.62	6104.62.00	-- Of cotton	Each Shs. 200.00 or 35%	844 262 00	Number
	6104.63	6104.63.00	-- Of synthetic fibres	Each Shs. 200.00 or 35%	844 263 00	Number
	6104.69	6104.69.00	-- Of other textile materials	Each Shs. 200.00 or 35%	844 269 00	Number
<b>61.05</b>			<b>Men's or boys' shirts, knitted or crocheted.</b>			
	6105.10	6105.10.00	- Of cotton	Each Shs. 150.00 or 35%	843 710 00	Number
	6105.20	6105.20.00	- Of man-made fibres	Each Shs. 150.00 or 35%	843 791 00	Number
	6105.90	6105.90.00	- Of other textile materials	Each Shs. 150.00 or 35%	843 799 00	Number

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>61.06</b>			<b>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.</b>			
	6106.10	6106.10.00	- Of cotton	Each Shs. 150.00 or 35%	844 710 00	Number
	6106.20	6106.20.00	- Of man-made fibres	Each Shs. 150.00 or 35%	844 720 00	Number
	6106.90	6106.90.00	- Of other textile materials	Each Shs. 150.00 or 35%	844 790 00	Number
<b>61.07</b>			<b>Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>			
			- Underpants and briefs:			
	6107.11	6107.11.00	-- Of cotton	Each Shs. 60.00 or 35%	843 811 00	Number
	6107.12	6107.12.00	-- Of man-made fibres	Each Shs. 60.00 or 35%	843 812 00	Number
	6107.19	6107.19.00	-- Of other textile materials	Each Shs. 60.00 or 35%	843 819 00	Number
			- Nightshirts and pyjamas:			
	6107.21	6107.21.00	-- Of cotton	Each Shs. 150.00 or 35%	843 821 00	Number
	6107.22	6107.22.00	-- Of man-made fibres	Each Shs. 150.00 or 35%	843 822 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	6107.29	6107.29.00	-- Of other textile materials	Each Shs. 150.00 or 35%	843 829 00	Number
			- Other:			
	6107.91	6107.91.00	-- Of cotton	Each Shs. 60.00 or 35%	843 891 00	Number
	6107.92	6107.92.00	-- Of man-made fibres	Each Shs. 60.00 or 35%	843 892 00	Number
	6107.99	6107.99.00	-- Of other textile materials	Each Shs. 60.00 or 35%	843 899 00	Number
<b>61.08</b>			<b>Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>			
			- Slips and petticoats:			
	6108.11	6108.11.00	-- Of man-made fibres	Each Shs. 60.00 or 35%	844 811 00	Number
	6108.19	6108.19.00	-- Of other textile materials	Each Shs. 60.00 or 35%	844 819 00	Number
			- Briefs and panties:			
	6108.21	6108.21.00	-- Of cotton	Each Shs. 60.00 or 35%	844 821 00	Number
	6108.22	6108.22.00	-- Of man-made fibres	Each Shs. 60.00 or 35%	844 822 00	Number
	6108.29	6108.29.00	-- Of other textile materials	Each Shs. 60.00 or 35%	844 829 00	Number

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
			- Nightdresses and pyjamas:			
	6108.31	6108.31.00	-- Of cotton	Each Shs. 150.00 or 35%	844 831 00	Number
	6108.32	6108.32.00	-- Of man-made fibres	Each Shs. 150.00 or 35%	844 832 00	Number
	6108.39	6108.39.00	-- Of other textile materials	Each Shs. 150.00 or 35%	844 839 00	Number
			- Other:			
	6108.91	6108.91.00	-- Of cotton	Each Shs. 60.00 or 35%	844 891 00	Number
	6108.92	6108.92.00	-- Of man-made fibres	Each Shs. 60.00 or 35%	844 892 00	Number
	6108.99	6108.99.00	-- Of other textile materials	Each Shs. 60.00 or 35%	844 899 00	Number
<b>61.09</b>			<b>T-shirts, singlets and other vests, knitted or crocheted.</b>			
	6109.10	6109.10.00	- Of cotton	Each Shs. 60.00 or 35%	845 410 00	Number
	6109.90	6109.90.00	- Of other textile materials	Each Shs. 60.00 or 35%	845 490 00	Number
<b>61.10</b>			<b>Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.</b>			
			- Of wool or fine animal hair:			
	6110.11	6110.11.00	-- Of wool	Each Shs. 100.00 or 35%	845 310 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	6110.12	6110.12.00	-- Of Kashmir (cashmere) goats	Each Shs. 100.00 or 35%	845 312 00	Number
	6110.19	6110.19.00	-- Other	Each Shs. 100.00 or 35%	845 319 00	Number
	6110.20	6110.20.00	- Of cotton	Each Shs. 100.00 or 35%	845 320 00	Number
	6110.30	6110.30.00	- Of man-made fibres	Each Shs. 100.00 or 35%	845 330 00	Number
	6110.90	6110.90.00	- Of other textile materials	Each Shs. 100.00 or 35%	845 390 00	Number
<b>61.11</b>			<b>Babies' garments and accessories, knitted or crocheted.</b>			
	6111.10	6111.10.00	- Of wool or fine animal hair	Each Shs. 40.00 or 35%	845 121 00	Number
	6111.20	6111.20.00	- Of cotton	Each Shs. 40.00 or 35%	845 122 00	Number
	6111.30	6111.30.00	- Of synthetic fibres	Each Shs. 40.00 or 35%	845 123 00	Number
	6111.90	6111.90.00	- Of other textile materials	Each Shs. 40.00 or 35%	845 129 00	Number
<b>61.12</b>			<b>Track suits, ski suits and swimwear, knitted or crocheted.</b>			
			- Track suits:			
	6112.11	6112.11.00	-- Of cotton	Each Shs. 100.00 or 35%	845 911 00	Number

FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	6112.12	6112.12.00	-- Of synthetic fibres	Each Shs. 100.00 or 35%	845 912 00	Number
	6112.19	6112.19.00	-- Of other textile materials	Each Shs. 100.00 or 35%	845 919 00	Number
	6112.20	6112.20.00	- Ski suits	Each Shs. 100.00 or 35%	845 920 00	Number
	6112.31	6112.31.00	- Men's or boys' swimwear: -- Of synthetic fibres	Each Shs. 60.00 or 35%	845 621 00	Number
	6112.39	6112.39.00	-- Of other textile materials	Each Shs. 60.00 or 35%	845 629 00	Number
	6112.41	6112.41.00	- Women's or girls' swimwear: -- Of synthetic fibres	Each Shs. 60.00 or 35%	845 641 00	Number
	6112.49	6112.49.00	-- Of other textile materials	Each Shs. 60.00 or 35%	845 649 00	Number
<b>61.13</b>	<b>6113.00</b>	<b>6113.00.00</b>	<b>Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.</b>	Each Shs. 200.00 or 35%	845 240 00	Number
<b>61.14</b>			<b>Other garments, knitted or crocheted.</b>			
	6114.10	6114.10.00	- Of wool or fine animal hair	Each Shs. 200.00 or 35%	845 991 00	Number
	6114.20	6114.20.00	- Of cotton	Each Shs. 200.00 or 35%	845 992 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	6114.30	6114.30.00	- Of man-made fibres	Each Shs. 200.00 or 35%	845 993 00	Number
	6114.90	6114.90.00	- Of other textile materials	Each Shs. 200.00 or 35%	845 999 00	Number
<b>61.15</b>			<b>Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.</b>			
			- Panty hose and tights:			
	6115.11	6115.11.00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	Each Shs. 60.00 or 35%	846 211 00	Number
	6115.12	6115.12.00	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	Each Shs. 60.00 or 35%	846 212 00	Number
	6115.19	6115.19.00	-- Of other textile materials	Each Shs. 60.00 or 35%	846 219 00	Number
	6115.20	6115.20.00	- Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	Each Shs. 40.00 or 35%	846 220 00	Pair
			- Other:			
	6115.91	6115.91.00	-- Of wool or fine animal hair	Each Shs. 40.00 or 35%	846 291 00	Pair
	6115.92	6115.92.00	-- Of cotton	Each Shs. 40.00 or 35%	846 292 00	Pair
	6115.93	6115.93.00	-- Of synthetic fibres	Each Shs. 40.00 or 35%	846 293 00	Pair

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	6115.99	6115.99.00	-- Of other textile materials	Each Shs. 40.00 or 35%	846 299 00	Pair
<b>61.16</b>			<b>Gloves, mittens and mitts, knitted or crocheted.</b>			
	6116.10	6116.10.00	- Impregnated, coated or covered with plastics or rubber - Other;	Each Shs. 40.00 or 35%	846 910 00	Pair
	6116.91	6116.91.00	-- Of wool or fine animal hair	Each Shs. 40.00 or 35%	846 921 00	Pair
	6116.92	6116.92.00	-- Of cotton	Each Shs. 40.00 or 35%	846 922 00	Pair
	6116.93	6116.93.00	-- Of synthetic fibres	Each Shs. 40.00 or 35%	846 923 00	Pair
	6116.99	6116.99.00	-- Of other textile materials	Each Shs. 60.00 or 35%	846 929 00	Pair
<b>61.17</b>			<b>Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.</b>			
	6117.10	6117.10.00	- Shawls, scarves, mufflers, mantillas, veils and the like	Each Shs. 60.00 or 35%	846 930 00	Number
	6117.20	6117.20.00	- Ties, bow ties and cravats	Each Shs. 60.00 or 35%	846 940 00	Number



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*Customs and Excise*


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FIRST SCHEDULE—*continued*

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	6117.80	6117.80.00	- Other accessories materials	Each Shs. 60.00 or 35%	846 991 00	Number
	6117.90	6117.90.00	- Parts	Each Shs. 40.00 or 35%	846 999 00	Number

## CHAPTER 62 – ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

**Notes.**

- 1.- This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
- 2.- This Chapter does not cover—
  - (a) Worn clothing or other worn articles of heading 63.09; or
  - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
- 3.- For the purposes of headings 62.03 and 62.04—
  - (a) The term "**suit**" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising—
    - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
    - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

FIRST SCHEDULE—*continued*

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions—

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
  - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
  - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
- (b) The term "**ensemble**" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising—
- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
  - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 62.11.

4- For the purposes of heading 62.09—

- (a) The expression "**babies' garments and clothing accessories**" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins,

FIRST SCHEDULE—*continued*

- (b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.
- 5.- Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.
- 6.- For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of—
- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body, in addition to sleeves and a collar the ski overall may have pockets or footstraps, or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising—
- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
  - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.
- The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.
- All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour, they also must be of corresponding or compatible size.
- 7.- Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.
- 8.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.
- Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.
- 9.- Articles of this Chapter may be made of metal thread.

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
62.01			Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.			
			- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
	6201.11	6201.11.00	-- Of wool or fine animal hair	Each Shs. 200.00 or 35%	841 110 00	Number
	6201.12	6201.12.00	-- Of cotton	Each Shs. 200.00 or 35%	841 121 00	Number
	6201.13	6201.13.00	-- Of man-made fibres	Each Shs. 200.00 or 35%	841 123 00	Number
			- Other:			
	6201.19	6201.19.00	-- Of other textile materials	Each Shs. 200.00 or 35%	841 129 00	Number
	6201.91	6201.91.00	-- Of wool or fine animal hair	Each Shs. 200.00 or 35%	841 191 00	Number
	6201.92	6201.92.00	-- Of cotton	Each Shs. 200.00 or 35%	841 192 00	Number
	6201.93	6201.93.00	-- Of man-made fibres	Each Shs. 200.00 or 35%	841 193 00	Number
	6201.99	6201.99.00	-- Of other textile materials	Each Shs. 200.00 or 35%	841 199 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
62.02			<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.</b>			
			- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
	6202.11	6202.11.00	-- Of wool or fine animal hair	Each Shs. 200.00 or 35%	842 111 00	Number
	6202.12	6202.12.00	-- Of cotton	Each Shs. 200.00 or 35%	842 112 00	Number
	6202.13	6202.13.00	-- Of man-made fibres	Each Shs. 200.00 or 35%	842 113 00	Number
	6202.19	6202.19.00	-- Of other textile materials	Each Shs. 200.00 or 35%	842 119 00	Number
			- Other:			
	6202.91	6202.91.00	-- Of wool or fine animal hair	Each Shs. 200.00 or 35%	842 191 00	Number
	6202.92	6202.92.00	-- Of cotton	Each Shs. 200.00 or 35%	842 192 00	Number
	6202.93	6202.93.00	-- Of man-made fibres	Each Shs. 200.00 or 35%	842 193 00	Number
	6202.99	6202.99.00	-- Of other textile materials	Each Shs. 200.00 or 35%	842 199 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
62.03			<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>			
			- Suits:			
	6203.11	6203.11.00	-- Of wool or fine animal hair	Each Shs. 500.00 or 35%	841 210 00	Number
	6203.12	6203.12.00	-- Of synthetic fibres	Each Shs. 500.00 or 35%	841 221 00	Number
	6203.19	6203.19.00	-- Of other textile materials	Each Shs. 500.00 or 35%	841 229 00	Number
			- Ensembles:			
	6203.21	6203.21.00	-- Of wool or fine animal hair	Each Shs. 500.00 or 35%	841 231 00	Number
	6203.22	6203.22.00	-- Of cotton	Each Shs. 500.00 or 35%	841 232 00	Number
	6203.23	6203.23.00	-- Of synthetic fibres	Each Shs. 500.00 or 35%	841 233 00	Number
	6203.29	6203.29.00	-- Of other textile materials	Each Shs. 500.00 or 35%	841 239 00	Number
			- Jackets and blazers:			
	6203.31	6203.31.00	-- Of wool or fine animal hair	Each Shs. 200.00 or 35%	841 310 00	Number
	6203.32	6203.32.00	-- Of cotton	Each Shs. 200.00 or 35%	841 320 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	6203.33	6203.33.00	-- Of synthetic fibres	Each Shs. 200.00 or 35%	841 330 00	Number
	6203.39	6203.39.00	-- Of other textile materials	Each Shs. 200.00 or 35%	841 390 00	Number
			- Trousers, bib and brace overalls, breeches and shorts:			
	6203.41	6203.41.00	-- Of wool or fine animal hair	Each Shs. 200.00 or 35%	841 410 00	Number
	6203.42	6203.42.00	-- Of cotton	Each Shs. 200.00 or 35%	841 420 00	Number
	6203.43	6203.43.00	-- Of synthetic fibres	Each Shs. 200.00 or 35%	841 430 00	Number
	6203.49	6203.49.00	-- Of other textile materials	Each Shs. 200.00 or 35%	841 490 00	Number
<b>62.04</b>			<b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>			
			- Suits:			
	6204.11	6204.11.00	-- Of wool or fine animal hair	Each Shs. 500.00 or 35%	842 211 00	Number
	6204.12	6204.12.00	-- Of cotton	Each Shs. 500.00 or 35%	842 212 00	Number

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	6204.13	6204.13.00	-- Of synthetic fibres	Each Shs. 500.00 or 35%	842 213 00	Number
	6204.19	6204.19.00	-- Of other textile materials	Each Shs. 500.00 or 35%	842 219 00	Number
			- Ensembles:			
	6204.21	6204.21.00	-- Of wool or fine animal hair	Each Shs. 500.00 or 35%	842 221 00	Number
	6204.22	6204.22.00	-- Of cotton	Each Shs. 500.00 or 35%	842 222 00	Number
	6204.23	6204.23.00	-- Of synthetic fibres	Each Shs. 500.00 or 35%	842 223 00	Number
	6204.29	6204.29.00	-- Of other textile materials	Each Shs. 500.00 or 35%	842 229 00	Number
			- Jackets and blazers:			
	6204.31	6204.31.00	-- Of wool or fine animal hair	Each Shs. 200.00 or 35%	842 310 00	Number
	6204.32	6204.32.00	-- Of cotton	Each Shs. 200.00 or 35%	842 320 00	Number
	6204.33	6204.33.00	-- Of synthetic fibres	Each Shs. 200.00 or 35%	842 330 00	Number
	6204.39	6204.39.00	-- Of other textile materials	Each Shs. 200.00 or 35%	842 390 00	Number



## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
			- Dresses:			
	6204.41	6204.41.00	-- Of wool or fine animal hair	Each Shs. 200.00 or 35%	842 410 00	Number
	6204.42	6204.42.00	-- Of cotton	Each Shs. 200.00 or 35%	842 420 00	Number
	6204.43	6204.43.00	-- Of synthetic fibres	Each Shs. 200.00 or 35%	842 430 00	Number
	6204.44	6204.44.00	-- Of artificial fibres	Each Shs. 200.00 or 35%	842 440 00	Number
	6204.49	6204.49.00	-- Of other textile materials	Each Shs. 200.00 or 35%	842 490 00	Number
			- Skirts and divided skirts:			
	6204.51	6204.51.00	-- Of wool or fine animal hair	Each Shs. 200.00 or 35%	842 510 00	Number
	6204.52	6204.52.00	-- Of cotton	Each Shs. 200.00 or 35%	842 520 00	Number
	6204.53	6204.53.00	-- Of synthetic fibres	Each Shs. 200.00 or 35%	842 530 00	Number
	6204.59	6204.59.00	-- Of other textile materials	Each Shs. 200.00 or 35%	842 590 00	Number
			- Trousers, bib and brace overalls, breeches and shorts:			
	6204.61	6204.61.00	-- Of wool or fine animal hair	Each Shs. 200.00 or 35%	842 610 00	Number

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	6204.62	6204.62.00	-- Of cotton	Each Shs. 200.00 or 35%	842 620 00	Number
	6204.63	6204.63.00	-- Of synthetic fibres	Each Shs. 200.00 or 35%	842 630 00	Number
	6204.69	6204.69.00	-- Of other textile materials	Each Shs. 200.00 or 35%	842 690 00	Number
<b>62.05</b>			<b>Men's or boys' shirts.</b>			
	6205.10	6205.10.00	- Of wool or fine animal hair	Each Shs. 150.00 or 35%	841 591 00	Number
	6205.20	6205.20.00	- Of cotton	Each Shs. 150.00 or 35%	841 510 00	Number
	6205.30	6205.30.00	- Of man-made fibres	Each Shs. 150.00 or 35%	841 592 00	Number
	6205.90	6205.90.00	- Of other textile materials	Each Shs. 150.00 or 35%	841 599 00	Number
<b>62.06</b>			<b>Women's or girls' blouses, shirts and shirt-blouses.</b>			
	6206.10	6206.10.00	- Of silk or silk waste	Each Shs. 150.00 or 35%	842 710 00	Number
	6206.20	6206.20.00	- Of wool or fine animal hair	Each Shs. 150.00 or 35%	842 720 00	Number
	6206.30	6206.30.00	- Of cotton	Each Shs. 150.00 or 35%	842 730 00	Number
	6206.40	6206.40.00	- Of man-made fibres	Each Shs. 150.00 or 35%	842 740 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	6206.90	6206.90.00	- Of other textile materials	Each Shs. 150.00 or 35%	842 790 00	Number
<b>62.07</b>			<b>Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.</b>			
			- Underpants and briefs:			
	6207.11	6207.11.00	-- Of cotton	Each Shs. 60.00 or 35%	841 611 00	Number
	6207.19	6207.19.00	-- Of other textile materials	Each Shs. 60.00 or 35%	841 619 00	Number
			-night shirts and pajamas			
	6207.21	6207.21.00	-- Of cotton	Each Shs. 150.00 or 35%	841 621 00	Number
	6207.22	6207.22.00	-- Of man-made fibres	Each Shs. 150.00 or 35%	841 622 00	Number
			- other			
	6207.29	6207.29.00	-- Of other textile materials	Each Shs. 150.00 or 35%	841 629 00	Number
			- Other			
	6207.91	6207.91.00	-- Of cotton	Each Shs. 60.00 or 35%	841 691 00	Number
	6207.92	6207.92.00	-- Of man-made fibres	Each Shs. 60.00 or 35%	841 692 00	Number

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	6207.99	6207.99.00	-- Of other textile materials	Each Shs. 60.00 or 35%	841 699 00	Number
<b>62.08</b>			<b>Women's or girls' singlets and other vests, slips, petti-coats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.</b>			
			- Slips and petticoats:			
	6208.11	6208.11.00	-- Of man-made fibres	Each Shs. 60.00 or 35%	842 811 00	Number
	6208.19	6208.19.00	-- Of other textile materials	Each Shs. 150.00 or 35%	842 819 00	Number
			- Nightdresses and pyjamas:			
	6208.21	6208.21.00	-- Of cotton	Each Shs. 150.00 or 35%	842 821 00	Number
	6208.22	6208.22.00	-- Of man-made fibres	Each Shs. 150.00 or 35%	842 822 00	Number
	6208.29	6208.29.00	-- Of other textile materials	Each Shs. 150.00 or 35%	842 829 00	Number
			- Other:			
	6208.91	6208.91.00	-- Of cotton	Each Shs. 60.00 or 35%	842 891 00	Number
	6208.92	6208.92.00	-- Of man-made fibres	Each Shs. 60.00 or 35%	842 892 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	6208.99	6208.99.00	-- Of other textile materials	Each Shs. 60.00 or 35%	842 899 00	Number
<b>62.09</b>			<b>Babies' garments and clothing accessories.</b>			
	6209.10	6209.10.00	- Of wool or fine animal hair	Each Shs. 60.00 or 35%	845 111 00	Number
	6209.20	6209.20.00	- Of cotton	Each Shs. 60.00 or 35%	845 112 00	Number
	6209.30	6209.30.00	- Of synthetic fibres	Each Shs. 60.00 or 35%	845 113 00	Number
	6209.90	6209.90.00	- Of other textile materials	Each Shs. 60.00 or 35%	845 119 00	Number
<b>62.10</b>			<b>Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.</b>			
	6210.10	6210.10.00	- Of fabrics of heading No.56.02 or 56.03	Each Shs. 200.00 or 35%	845 210 00	Number
	6210.20		- Other garments, of the type described in subheadings 6201.11 to 6201.19			
		6210.20.10	--- Diver's suits, other than sports clothing	25%	845 221 10	Number
		6210.20.90	--- Other	Each Shs. 200.00 or 35%	845 221 90	Number
	6210.30	6210.30.00	- Other garments, of the type described in subheadings 6202.11 to 6202.19	Each Shs. 200.00 or 35%	845 231 00	Number
	6210.40	6210.40.00	- Other men's or boys' garments	Each Shs. 200.00 or 35%	845 229 00	Number

FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	6210.50	6210.50.00	Other women's or girls' garments:	Each Shs. 200.00 or 35%	845 239 00	Number
<b>62.11</b>			<b>Track suits, ski suits and swimwear; other garments.</b>			
			- Swimwear:			
	6211.11	6211.11.00	-- Men's or boys'	Each Shs. 60.00 or 35%	845 610 00	Number
	6211.12	6211.12.00	-- Women's or girls'	Each Shs. 60.00 or 35%	845 630 00	Number
	6211.20	6211.20.00	- Ski suits	Each Shs. 60.00 or 35%	845 810 00	Number
			- Other garments, men's or boys':			
	6211.31	6211.31.00	-- Of wool or fine animal hair	Each Shs. 200.00 or 35%	845 871 00	Number
	6211.32	6211.32.00	-- Of cotton	35%	845 872 00	Number
	6211.33	6211.33.00	-- Of man-made fibres	Each Shs. 200.00 or 35%	845 873 00	Number
	6211.39	6211.39.00	-- Of other textile materials	Each Shs. 200.00 or 35%	845 879 00	Number
			- Other garments, women's or girls':			
	6211.41	6211.41.00	-- Of wool or fine animal hair	Each Shs. 200.00 or 35%	845 891 00	Number
	6211.42	6211.42.00	Of cotton	Each Shs. 200.00 or 35%	845 892 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	6211.43	6211.43.00	Of man-made fibres:	Each Shs. 200.00 or 35%	845 893 00	Number
	6211.49	6211.49.00	Of other textile materials:	Each Shs. 200.00 or 35%	845 899 00	Number
<b>62.12</b>			<b>Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.</b>			
	6212.10	6212.10.00	- Brassieres	Each Shs. 60.00 or 35%	845 510 00	Number
	6212.20	6212.20.00	- Girdles and panty-girdles	Each Shs. 60.00 or 35%	845 521 00	Number
	6212.30	6212.30.00	- Corselettes	Each Shs. 60.00 or 35%	845 522 00	Number
	6212.90	6212.90.00	- Other	Each Shs. 60.00 or 35%	845 529 00	Number
<b>62.13</b>			<b>Handkerchiefs.</b>			
	6213.10	6213.10.00	- Of silk or silk waste	35%	846 111 00	Number
	6213.20	6213.20.00	- Of cotton	35%	846 112 00	Number
	6213.90	6213.90.00	- Of other textile materials	35%	846 119 00	Number
<b>62.14</b>			<b>Shawls, scarves, mufflers, mantillas, veils and the like.</b>			
	6214.10	6214.10.00	- Of silk or silk waste	Each Shs. 60.00 or 35%	846 121 00	Number

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	6214.20	6214.20.00	- Of wool or fine animal hair	Each Shs. 60.00 or 35%	846 122 00	Number
	6214.30	6214.30.00	- Of synthetic fibres	Each Shs. 60.00 or 35%	846 123 00	Number
	6214.40	6214.40.00	- Of artificial fibres	Each Shs. 60.00 or 35%	846 124 00	Number
	6214.90	6214.90.00	- Of other textile materials	Each Shs. 60.00 or 35%	846 129 00	Number
<b>62.15</b>			<b>Ties, bow ties and cravats.</b>			
	6215.10	6215.10.00	- Of silk or silk waste	Each Shs. 60.00 or 35%	846 131 00	Number
	6215.20	6215.20.00	- Of man-made fibres	Each Shs. 60.00 or 35%	846 132 00	Number
	6215.90	6215.90.00	- Of other textile materials	Each Shs. 60.00 or 35%	846 139 00	Number
<b>62.16</b>	<b>6216.00</b>	<b>6216.00.00</b>	<b>Gloves, mittens and mitts.</b>	Per pair Shs. 40.00 or 35%	846 140 00	Pair
<b>62.17</b>			<b>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.</b>			
	6217.10	6217.10.00	- Accessories	35%	846 191 00	Number
	6217.90	6217.90.00	- Parts	35%	846 199 00	Kg



FIRST SCHEDULE—*continued*CHAPTER 63 - OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES;  
RAGS**Notes.**

- 1.- Sub-Chapter I applies only to made up articles, of any textile fabric.
- 2.- Sub-Chapter I does not cover—
  - (a) Goods of Chapters 56 to 62, or
  - (b) Worn clothing or other worn articles of heading 63.09.
- 3.- Heading 63.09 applies only to the following goods—
  - (a) Articles of textile materials—
    - (i) Clothing and clothing accessories, and parts thereof;
    - (ii) Blankets and travelling rugs;
    - (iii) Bed linen, table linen, toilet linen and kitchen linen;
    - (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
  - (b) Footwear and headgear of any material other than asbestos.  
In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements—
    - (i) they must show signs of appreciable wear, and
    - (ii) they must be presented in bulk or in bales, sacks or similar packings.

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>63.01</b>			<b>Blankets and travelling rugs.</b>			
	6301.10	6301.10.00	- Electric blankets	25%	775 850 00	Number
	6301.20	6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	25%	658 310 00	Number
	6301.30	6301.30.00	- Blankets (other than electric blankets) and travelling rugs, of cotton	25%	658 320 00	Number
	6301.40	6301.40.00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	30%	658 330 00	Number
	6301.90	6301.90.00	- Other blankets and travelling rugs	25%	658 390 00	Number
<b>63.02</b>			<b>Bed linen, table linen, toilet linen and kitchen linen.</b>			
	6302.10	6302.10.00	- Bed linen, knitted or crocheted	25%	658 411 00	Kg
	6302.21	6302.21.00	- Other bed linen, printed: -- Of cotton	Per Sq. m. Shs. 12.00 or 25%	658 421 00	Sq.m
	6302.22	6302.22.00	-- Of man-made fibres	Per Sq. m. Shs. 12.00 or 25%	658 431 00	Sq.m
	6302.29	6302.29.00	-- Of other textile materials	Per Sq. m. Shs. 12.00 or 25%	658 432 00	Sq.m

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
			- Other bed linen:			
	6302.31	6302.31.00	-- Of cotton	Per Sq. m. Shs. 12.00 or 25%	658 429 00	Sq.m
	6302.32	6302.32.00	-- Of man-made fibres	Per Sq. m. Shs. 12.00 or 25%	658 433 00	Sq.m
	6302.39	6302.39.00	-- Of other textile materials	Per Sq. m. Shs. 12.00 or 25%	658 439 00	Sq.m
	6302.40	6302.40.00	- Table linen, knitted or crocheted	25%	658 440 00	Kg
			- Other table linen:			
	6302.51	6302.51.00	-- Of cotton	Per Sq. m. Shs. 12.00 or 25%	658 450 00	Sq.m.
	6302.52	6302.52.00	-- Of flax	Per Sq. m. Shs. 12.00 or 25%	658 461 00	Sq.m.
	6302.53	6302.53.00	-- Of man-made fibres	Per Sq. m. Shs. 12.00 or 25%	658 462 00	Sq.m.
	6302.59	6302.59.00	-- Of other textile materials	Per Sq. m. Shs. 12.00 or 25%	658 469 00	Sq.m.

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	6302.60	6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	Per Sq. m. Shs. 12.00 or 25%	658 471 00	Sq. m.
			- Other:			
	6302.91	6302.91.00	-- Of cotton	Per Sq. m. Shs. 12.00 or 25%	658 479 00	Sq. m.
	6302.92	6302.92.00	-- Of flax	Per Sq. m. Shs. 12.00 or 25%	658 481 00	Sq. m.
	6302.93	6302.93.00	-- Of man-made fibres	Per Sq. m. Shs. 12.00 or 25%	658 482 00	Sq. m.
	6302.99	6302.99.00	-- Of other textile materials	Per Sq. m. Shs. 12.00 or 25%	658 489 00	Sq. m.
<b>63.03</b>			<b>Curtains (including drapes) and interior blinds; curtain or bed valances.</b>			
			- Knitted or crocheted:			
	6303.11	6303.11.00	-- Of cotton	25%	658 511 00	Kg
	6303.12	6303.12.00	-- Of synthetic fibres	25%	658 512 00	Kg
	6303.19	6303.19.00	-- Of other textile materials	25%	658 513 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
			- Other:			
	6303.91	6303.91.00	-- Of cotton	Per Sq. m. Shs. 12.00 or 25%	658 514 00	Sq.m.
	6303.92	6303.92.00	-- Of synthetic fibres	Per Sq. m. Shs. 12.00 or 25%	658 515 00	Sq.m.
	6303.99	6303.99.00	-- Of other textile materials	Per Sq. m. Shs. 12.00 or 25%	658 519 00	Sq.m.
<b>63.04</b>			<b>Other furnishing articles, excluding those of heading 94.04.</b>			
			- Bedspreads:			
	6304.11	6304.11.00	-- Knitted or crocheted	25%	658 521 00	Kg
	6304.19	6304.19.00	-- Other	Per Sq. m. Shs. 12.00 or 25%	658 529 00	Sq.m.
			- Other:			
	6304.91	6304.91.00	-- Knitted or crocheted	25%	658 591 00	Kg
	6304.92	6304.92.00	-- Not knitted or crocheted, of cotton	Per Sq. m. Shs. 12.00 or 25%	658 592 00	Sq.m.
	6304.93	6304.93.00	-- Not knitted or crocheted, of synthetic fibres	Per Sq. m. Shs. 12.00 or 25%	658 593 00	Sq.m.

FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	6304.99	6304.99.00	-- Not knitted or crocheted, of other textile materials	30%	658 599 00	Sq. m.
<b>63.05</b>			<b>Sacks and bags, of a kind used for the packing of goods.</b>			
	6305.10	6305.10.00	- Of jute or of other textile bast fibres of heading 53.03	25%	658 110 00	Number
	6305.20	6305.20.00	- Of cotton	25%	658 120 00	Number
			- Of man-made textile materials:			
	6305.32	6305.32.00	-- Flexible intermediate bulk containers	30%	658 132 00	Number
	6305.33	6305.33.00	-- Other, of polyethylene or polypropylene strip or the like	30%	658 133 00	Number
	6305.39	6305.39.00	-- Other	25%	658 139 00	Number
	6305.90	6305.90.00	- Of other textile materials	25%	658 190 00	Number
<b>63.06</b>			<b>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.</b>			
			- Tarpaulins, awnings and sunblinds:			
	6306.11	6306.11.00	-- Of cotton	25%	658 211 00	Number
	6306.12	6306.12.00	-- Of synthetic fibres	25%	658 212 00	Number
	6306.19	6306.19.00	-- Of other textile materials	25%	658 219 00	Number
			- Tents:			
	6306.21	6306.21.00	-- Of cotton	25%	658 221 00	Number
	6306.22	6306.22.00	-- Of synthetic fibres	25%	658 222 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	6306.29	6306.29.00	-- Of other textile materials	25%	658 229 00	Number
			- Sails:			
	6306.31	6306.31.00	-- Of synthetic fibres	25%	658 231 00	Number
	6306.39	6306.39.00	-- Of other textile materials	25%	658 239 00	Number
			- Pneumatic mattresses:			
	6306.41	6306.41.00	-- Of cotton	25%	658 241 00	Number
	6306.49	6306.49.00	-- Of other textile materials	25%	658 249 00	Number
			- Other:			
	6306.91	6306.91.00	-- Of cotton	25%	658 291 00	Number
	6306.99	6306.99.00	-- Of other textile materials	25%	658 299 00	Number
<b>63.07</b>			<b>Other made up articles, including dress patterns.</b>			
	6307.10	6307.10.00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	25%	658 920 00	Kg
	6307.20	6307.20.00	- Life-jackets and life-belts	Free	658 931 00	Kg
	6307.90	6307.90.00	- Other	25%	658 939 00	Kg
<b>63.08</b>	<b>6308.00</b>	<b>6308.00.00</b>	<b>Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths or serviettes, or similar textile articles, put up in packings for retail sale.</b>	25%	658 990 00	Kg
<b>63.09</b>	<b>6309.00</b>	<b>6309.00.00</b>	<b>Worn clothing and other worn articles.</b>	Per Kg, Shs. 20.00 or 35%	269 010 00	Kg

FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
63.10			Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.			
	6310.10	6310.10.00	- Sorted	15%	269 021 00	Kg
	6310.90	6310.90.00	- Other	15%	269 029 00	Kg

SECTION XII – FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

CHAPTER 64 – FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

Notes.

- 1.- This Chapter does not cover—
  - (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
  - (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
  - (c) Worn footwear of heading 63.09;
  - (d) Articles of asbestos (heading 68.12);
  - (e) Orthopaedic footwear or other Orthopaedic appliances, or parts thereof (heading 90.21); or



FIRST SCHEDULE—*continued*

- (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
- 2.- For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.
- 3.- For the purposes of this Chapter—
- (a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye, for the purpose of this provision, no account should be taken of any resulting change of colour; and
- (b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14
- 4.- Subject to Note 3 to this Chapter—
- (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
- (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

**Subheading Note.**

- 1.- For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to—
- (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like,
- (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>64.01</b>			<b>Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.</b>			
	6401.10	6401.10.00	- Footwear incorporating a protective metal toe-cap	30%	851 110 00	Pair
			- Other footwear:			
	6401.91	6401.91.00	-- Covering the knee	30%	851 311 00	Pair
	6401.92	6401.92.00	-- Covering the ankle but not covering the knee	30%	851 312 00	Pair
	6401.99	6401.99.00	-- Other	30%	851 319 00	Pair
<b>64.02</b>			<b>Other footwear with outer soles and uppers of rubber or plastics.</b>			
			- Sports footwear:			
	6402.12	6402.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots	30%	851 210 00	Pair
			--- Other			
	6402.19	6402.19.10	--- Football boots and spiked athletic shoes	15%	851 239 10	Pair
		6402.19.90	--- Other	Per Pair Shs. 60.00 or 35%	851 239 90	Pair
	6402.20	6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	Per Pair Shs. 60.00 or 35%	851 321 00	Pair

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	6402.30	6402.30.00	-Other footwear, incorporating a protective metal toe-cap - Other footwear:	Per Pair Shs. 60.00 or 35%	851 130 00	Pair
	6402.91	6402.91.00	-- Covering the ankle	Per Pair Shs. 60.00 or 35%	851 322 00	Pair
	6402.99	6402.99.00	-- Other	Per Pair Shs. 60.00 or 35%	851 329 00	Pair
<b>64.03</b>			<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</b> - Sports footwear:			
	6403.12	6403.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots	30%	851 220 00	Pair
	6403.19		-- Other			
		6403.19.10	--- Football boots and spiked athletic shoes	15%	851 249 10	Pair
		6403.19.90	--- Other	Per Pair Shs. 100.00 or 35%	851 249 90	Pair
	6403.20	6403.20.00	-Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	Per Pair Shs. 100.00 or 35%	851 410 00	Pair
	6403.30	6403.30.00	-Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	Per Pair Shs. 100.00 or 35%	851 420 00	Pair
	6403.40	6403.40.00	-Other footwear, incorporating a protective metal toe-cap	Per Pair Shs. 100.00 or 35%	851 150 00	Pair

FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
			- Other footwear with outer soles of leather:			
	6403.51	6403.51.00	-- Covering the ankle	Per Pair Shs. 100.00 or 35%	851 481 00	Pair
	6403.59	6403.59.00	-- Other	Per Pair Shs. 100.00 or 35%	851 482 00	Pair
			- Other footwear:			
	6403.91	6403.91.00	-- Covering the ankle	Per Pair Shs. 100.00 or 35%	851 483 00	Pair
	6403.99	6403.99.00	-- Other	Per Pair Shs. 100.00 or 35%	851 489 00	Pair
<b>64.04</b>			<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.</b>			
			-Footwear with outer soles of rubber or plastics:			
	6404.11	6404.11.00	-- Sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like	Per Pair Shs. 60.00 or 35%	851 250 00	Pair
	6404.19	6404.19.00	-- Other	Per Pair Shs. 60.00 or 35%	851 510 00	Pair
	6404.20	6404.20.00	- Footwear with outer soles of leather or composition leather	Per Pair Shs. 100.00 or 35%	851 520 00	Pair
<b>64.05</b>			<b>Other footwear.</b>			
	6405.10	6405.10.00	- With uppers of leather or composition leather	Per Pair Shs. 100.00 or 35%	851 490 00	Pair

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	6405.20	6405.20.00	- With uppers of textile materials	Per Pair Shs. 100.00 or 35%	851 590 00	Pair
	6405.90	6405.90.00	- Other	Per Pair Shs. 100.00 or 35%	851 700 00	Pair
<b>64.06</b>			<b>Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.</b>			
	6406.10	6406.10.00	- Uppers and parts thereof, other than stiffeners	25%	851 910 00	Kg
	6406.20		- Outer soles and heels, of rubber or plastics			
		6406.20.10	--- For making sandals	15%	851 920 10	Kg
		6406.20.20	--- For making football boots and spiked athletic shoes	15%	851 920 20	Kg
		6406.20.90	--- Other	30%	851 920 90	Kg
			- Other:			
	6406.91	6406.91.00	-- Of wood	25%	851 991 00	Kg
	6406.99	6406.99.00	-- Of other materials	25%	851 990 00	Kg

FIRST SCHEDULE—continued

CHAPTER 65 – HEADGEAR AND PARTS THEREOF

Notes.

- 1.- This Chapter does not cover—
  - (a) Worn headgear of heading 63.09;
  - (b) Asbestos headgear (heading 68.12); or
  - (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.
- 2.- Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
65.01	6501.00	6501.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	15%	657 610 00	Kg
65.02	6502.00	6502.00.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	15%	657 620 00	Kg
65.03	6503.00	6503.00.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed.	Each Shs. 40.00 or 25%	848 410 00	Number
65.04	6504.00	6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	Each Shs. 40.00 or 25%	848 420 00	Kg

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## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
<b>65.05</b>			<b>Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.</b>			
	6505.10	6505.10.00	- Hair-nets	25%	848 431 00	Kg
	6505.90	6505.90.00	- Other	Each Shs. 40.00 or 25%	848 439 00	Kg
<b>65.06</b>			<b>Other headgear, whether or not lined or trimmed.</b>			
	6506.10	6506.10.00	- Safety headgear	Each Shs. 40.00 or 25%	848 440 00	Number
			- Other:			
	6506.91	6506.91.00	-- Of rubber or of plastics	Each Shs. 40.00 or 25%	848 450 00	Kg
	6506.92	6506.92.00	-- Of furskin	25%	848 491 00	Kg
	6506.99	6506.99.00	-- Of other materials	Each Shs. 40.00 or 25%	848 499 00	Kg
<b>65.07</b>	<b>6507.00</b>	<b>6507.00.00</b>	<b>Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.</b>	25%	848 480 00	Kg

FIRST SCHEDULE—continued

CHAPTER 66 – UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF

Notes.

- 1.- This Chapter does not cover—
  - (a) Measure walking-sticks or the like (heading 90.17);
  - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
  - (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).
- 2.- Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>66.01</b>			<b>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).</b>			
	6601.10	6601.10.00	- Garden or similar umbrellas	25%	899 411 00	Number
			- Other:			
	6601.91	6601.91.00	-- Having a telescopic shaft	25%	899 415 00	Number
	6601.99	6601.99.00	-- Other	25%	899 417 00	Number
<b>66.02</b>	<b>6602.00</b>	<b>6602.00.00</b>	<b>Walking-sticks, seat-sticks, whips, riding-crops and the like.</b>	25%	899 420 00	Number



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*Customs and Excise*


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FIRST SCHEDULE—*continued*

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>66.03</b>			<b>Parts, trimmings and accessories of articles of Heading 66.01 or 66.02.</b>			
	6603.10	6603.10.00	- Handles and knobs	15%	899 491 00	Kg
	6603.20	6603.20.00	-Umbrella frames, including frames mounted on shafts (sticks)	15%	899 492 00	Kg
	6603.90	6603.90.00	- Other	15%	899 499 00	Kg

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**CHAPTER 67 – PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR**
**Notes.**

- 1.- This Chapter does not cover—
- (a) Straining cloth of human hair (heading 59.11);
  - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
  - (c) Footwear (Chapter 64);
  - (d) Headgear or hair-nets (Chapter 65);
  - (e) Toys, sports requisites or carnival articles (Chapter 95); or
  - (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).
- 2.- Heading 67.01 does not cover—
- (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);

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- (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding, or
  - (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.
- 3.- Heading 67.02 does not cover—
- (a) Articles of glass (Chapter 70); or
  - (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, glueing, fitting into one another or similar methods.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
67.01	6701.00	6701.00.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	15%	899 920 00	Kg
67.02			Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.			
	6702.10	6702.10.00	- Of plastics	25%	899 210 00	Kg
	6702.90	6702.90.00	- Of other materials	25%	899 290 00	Kg
67.03	6703.00	6703.00.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	25%	899 940 00	Kg

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## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
67.04			<b>Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.</b>			
			- Of synthetic textile materials:			
	6704.11	6704.11.00	-- Complete wigs	25%	899 951 00	Kg
	6704.19	6704.19.00	-- Other	25%	899 953 00	Kg
	6704.20	6704.20.00	- Of human hair	25%	899 955 00	Kg
	6704.90	6704.90.00	- Of other materials	25%	899 959 00	Kg

## SECTION XIII – ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

## CHAPTER 68 – ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS

**Notes.**

1.- This Chapter does not cover—

- (a) Goods of Chapter 25;
- (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
- (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- (d) Articles of Chapter 71;

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- (e) Tools or parts of tools, of Chapter 82;
  - (f) Lithographic stones of heading 84.42;
  - (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
  - (h) Dental burrs (heading 90.18);
  - (ij) Articles of Chapter 91 (for example, clocks and clock cases);
  - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
  - (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), No. 96.09 (for example, slate pencils) or No. 96.10 (for example, drawing slates); or
  - (n) Articles of Chapter 97 (for example, works of art).
- 2.- In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
68.01	6801.00	6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	15%	661 310 00	Kg
68.02			Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).			

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## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	6802.10	6802.10.00	-Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder. -Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	15%	661 330 00	Kg
	6802.21	6802.21.00	-- Marble, travertine and alabaster	15%	661 340 00	Kg
	6802.22	6802.22.00	-- Other calcareous stone	15%	661 351 00	Kg
	6802.23	6802.23.00	-- Granite	15%	661 352 00	Kg
	6802.29	6802.29.00	-- Other stone - Other:	15%	661 359 00	Kg
	6802.91	6802.91.00	-- Marble, travertine and alabaster	15%	661 361 00	Kg
	6802.92		-- Other calcareous stone			
		6802.92.10	--- Balls for crushing mills	5%	661 392 10	Kg
		6802.92.90	--- Other	15%	661 392 90	Kg
	6802.93	6802.93.00	-- Granite	15%	661 393 00	Kg
	6802.99	6802.99.00	-- Other stone	15%	661 399 00	Kg
<b>68.03</b>	<b>6803.00</b>	<b>6803.00.00</b>	<b>Worked slate and articles of slate or of agglomerated slate.</b>	15%	661 320 00	Kg

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>68.04</b>			<b>Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.</b>			
	6804.10	6804.10.00	- Millstones and grindstones for milling, grinding or pulping	25%	663 110 00	Kg
			- Other millstones, grindstones, grinding wheels and the like:			
	6804.21	6804.21.00	--Of agglomerated synthetic or natural diamond	25%	663 121 00	Kg
	6804.22	6804.22.00	-- Of other agglomerated abrasives or of ceramics	35%	663 122 00	Kg
	6804.23	6804.23.00	-- Of natural stone	25%	663 123 00	Kg
	6804.30	6804.30.00	- Hand sharpening or polishing stones	35%	663 130 00	Kg
<b>68.05</b>			<b>Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.</b>			
	6805.10	6805.10.00	- On a base of woven textile fabric only	25%	663 210 00	Kg
	6805.20	6805.20.00	- On a base of paper or paperboard only	25%	663 230 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
<b>68.06</b>	6805.30	6805.30.00	- On a base of other materials	35%	663 290 00	Kg
			<b>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 of heading 68.11 or 68.12 or of Chapter 69.</b>			
	6806.10	6806.10.00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	15%	663 510 00	Kg
	6806.20	6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	15%	663 520 00	Kg
<b>68.07</b>	6806.90	6806.90.00	- Other	15%	663 530 00	Kg
			<b>Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).</b>			
	6807.10	6807.10.00	- In rolls	15%	661 811 00	Kg
	6807.90	6807.90.00	- Other	15%	661 819 00	Kg
<b>68.08</b>	<b>6808.00</b>	<b>6808.00.00</b>	<b>Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.</b>	25%	661 820 00	Kg

FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
<b>68.09</b>			<b>Articles of plaster or of compositions based on plaster.</b>			
			- Boards, sheets, panels, tiles and similar articles, not ornamented:			
	6809.11	6809.11.00	-- Faced or reinforced with paper or paperboard only	15%	663 311 00	Kg
	6809.19	6809.19.00	-- Other	15%	663 315 00	Kg
	6809.90	6809.90.00	- Other articles	15%	663 319 00	Kg
<b>68.10</b>			<b>Articles of cement, of concrete or of artificial stone, whether or not reinforced.</b>			
			- Tiles, flagstones, bricks and similar articles:			
	6810.11	6810.11.00	-- Building blocks and bricks	25%	663 321 00	Kg
	6810.19	6810.19.00	-- Other	25%	663 329 00	Kg
			- Other articles:			
	6810.91	6810.91.00	-- Prefabricated structural components for building or civil engineering	25%	663 330 00	Kg
	6810.99		- Other			
		6810.99.10	--- Railings and railways' sleepers	15%	663 349 10	Kg
		6810.99.90	--- Other	25%	663 349 90	Kg
<b>68.11</b>			<b>Articles of asbestos-cement, of cellulose fibre-cement or the like.</b>			
	6811.10	6811.10.00	- Corrugated sheets	25%	661 831 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	6811.20	6811.20.00	- Other sheets, panels, tiles and similar articles	25%	661 832 00	Kg
	6811.30	6811.30.00	- Tubes, pipes and tube or pipe fittings	15%	661 833 00	Kg
	6811.90	6811.90.00	- Other articles	25%	661 839 00	Kg
<b>68.12</b>			<b>Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.</b>			
	6812.50	6812.50.00	- Clothing, clothing accessories, footwear and headgear	15%	663 815 00	Kg
	6812.60	6812.60.00	- Paper, millboard and felt	15%	663 816 00	Kg
	6812.70	6812.70.00	- Compressed asbestos fibre jointing, in sheets or rolls	15%	663 817 00	Kg
	6812.90	6812.90.00	- Other	15%	663 819 00	Kg
<b>68.13</b>			<b>Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not Mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined</b>			
	6813.10	6813.10.00	- Brake linings and pads	25%	663 821 00	Kg

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>68.14</b>	6813.90	6813.90.00	- Other	15%	663 829 00	Kg
			<b>Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.</b>			
	6814.10	6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	15%	663 351 00	Kg
<b>68.15</b>	6814.90	6814.90.00	- Other	15%	663 359 00	Kg
			<b>Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.</b>			
	6815.10	6815.10.00	- Non-electrical articles of graphite or other carbon	Free	663 360 00	Kg
	6815.20	6815.20.00	- Articles of peat	15%	663 370 00	Kg
			- Other articles:			
	6815.91	6815.91.00	-- Containing magnesite, dolomite or chromite	15%	663 380 00	Kg
6815.99	6815.99.00	-- Other	15%	663 390 00	Kg	

FIRST SCHEDULE—*continued*

## CHAPTER 69 – CERAMIC PRODUCTS

**Notes.**

- 1.- This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.
- 2.- This Chapter does not cover—
  - (a) Products of heading 28.44;
  - (b) Articles of heading 68.04;
  - (c) Articles of Chapter 71 (for example, imitation jewellery);
  - (d) Cermets of heading 81.13;
  - (e) Articles of Chapter 82;
  - (f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
  - (g) Artificial teeth (heading 90.21);
  - (h) Articles of Chapter 91 (for example, clocks and clock cases);
  - (i) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - (j) Articles of Chapter 95 (for example, toys, games and sports requisites);
  - (k) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
  - (l) Articles of Chapter 97 (for example, works of art).

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
69.01	6901.00	6901.00.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	5%	662 310 00	Kg
69.02			<b>Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.</b>			
	6902.10	6902.10.00	-Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>	Free	662 321 00	Kg
	6902.20	6902.20.00	- Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products	5%	662 322 00	Kg
	6902.90	6902.90.00	- Other	Free	662 329 00	Kg
69.03			<b>Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.</b>			
	6903.10	6903.10.00	-Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	15%	663 710 00	Kg

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## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	6903.20	6903.20.00	-Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> )	15%	663 720 00	Kg
	6903.90	6903.90.00	-Other	15%	663 790 00	Kg
<b>69.04</b>			<b>Ceramic building bricks, flooring blocks, support or filler tiles and the like.</b>			
	6904.10	6904.10.00	- Building bricks	25%	662 411 00	1000u
	6904.90	6904.90.00	- Other	25%	662 419 00	Kg
<b>69.05</b>			<b>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.</b>			
	6905.10	6905.10.00	- Roofing tiles	25%	662 421 00	Kg
	6905.90	6905.90.00	- Other	25%	662 429 00	Kg
<b>69.06</b>			<b>Ceramic pipes, conduits, guttering and pipe fittings.</b>			
	6906.00	6906.00.00		25%	662 436 00	Kg
<b>69.07</b>			<b>Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.</b>			
	6907.10	6907.10.00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	Per Kg. Shs. 5.00 or 25%	662 441 00	Sq.m.
	6907.90	6907.90.00	- Other	Per Kg. Shs. 10.00 or 25%	662 449 00	Sq.m.

FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
<b>69.08</b>			<b>Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.</b>			
	6908.10	6908.10.00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	Per Kg. Shs. 5.00 or 25%	662 451 00	Sq.m.
	6908.90		- Other			
		6908.90.10	--- Ceramic troughs, tubs and similar receptacles of a kind used in agriculture	Per Kg. Shs. 10.00 or 5%	662 459 10	Sq.m.
		6908.90.90	--- Other	Per Kg. Shs. 10.00 or 25%	662 459 90	Sq.m.
<b>69.09</b>			<b>Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.</b>			
			- Ceramic wares for laboratory, chemical or other technical uses:			
	6909.11	6909.11.00	-- Of porcelain or china	15%	663 911 00	Kg
	6909.12	6909.12.00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	15%	633 912 00	Kg
	6909.19	6909.19.00	-- Other	15%	633 915 00	Kg
	6909.90	6909.90.00	-- Other	15%	663 919 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
<b>69.10</b>			<b>Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.</b>			
	6910.10		- Of porcelain or china			
		6910.10.10	--- Flushing cisterns	25%	812 211 00	Number
		6910.10.90	--- Other	25%	812 219 00	Number
	6910.90	6910.90.00	- Other	25%	812 290 00	Number
<b>69.11</b>			<b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.</b>			
	6911.10	6911.10.00	- Tableware and kitchenware	25%	666 110 00	Kg
	6911.90	6911.90.00	- Other	25%	666 120 00	Kg
<b>69.12</b>	<b>6912.00</b>	<b>6912.00.00</b>	<b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.</b>	25%	666 130 00	Kg
<b>69.13</b>			<b>Statuettes and other ornamental ceramic articles.</b>			
	6913.10	6913.10.00	- Of porcelain or china	25%	666 210 00	Kg
	6913.90	6913.90.00	- Other	25%	666 290 00	Kg
<b>69.14</b>			<b>Other ceramic articles.</b>			
	6914.10	6914.10.00	- Of porcelain or china	25%	663 991 00	Kg
	6914.90	6914.90.00	- Other	25%	663 999 00	Kg

FIRST SCHEDULE—*continued*

## CHAPTER 70 – GLASS AND GLASSWARE

**Notes.**

- 1.- This Chapter does not cover—
  - (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
  - (b) Articles of Chapter 71 (for example, imitation jewellery);
  - (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
  - (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
  - (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.06;
  - (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
  - (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
- 2.- For the purposes of headings 70.03, 70.04 and 70.05—
  - (a) glass is not regarded as “worked” by reason of any process it has undergone before annealing;
  - (b) cutting to shape does not affect the classification of glass in sheets;
  - (c) the expression “**absorbent, reflecting or non-reflecting layer**” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency, or which prevents light from being reflected on the surface of the glass.
- 3.- The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.



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*Customs and Excise*


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FIRST SCHEDULE—*continued*

- 4.- For the purposes of heading 70.19, the expression "glass wool" means—
- Mineral wools with a silica (SiO<sub>2</sub>) content not less than 60% by weight;
  - Mineral wools with a silica (SiO<sub>2</sub>) content less than 60% but with an alkaline oxide (K<sub>2</sub>O or Na<sub>2</sub>O) content exceeding 5% by weight or a boric oxide (B<sub>2</sub>O<sub>3</sub>) content exceeding 2% by weight.
- Mineral wools which do not comply with the above specifications fall in heading 68.06.
- 5.- Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

**Subheading Note.**

- 1.- For the purposes of subheadings 7013.21, 7013.31 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Import Duty</i>	<i>SITC No.</i>	<i>Unit of Quantity</i>
<b>70.01</b>	<b>7001.00</b>		<b>Cullet and other waste and scrap of glass; glass in the mass:</b>			
		7001.00.10	--- Enamel glass in the mass	15%	664 111 00	Kg
		7001.00.90	--- Other	15%	664 119 00	Kg
<b>70.02</b>			<b>Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.</b>			
	7002.10	7002.10.00	- Balls	15%	664 121 00	Kg
	7002.20	7002.20.00	- Rods	15%	664 122 00	Kg
			- Tubes:			
	7002.31	7002.31.00	-- Of fused quartz or other fused silica	15%	664 123 00	Kg

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	7002.32	7002.32.00	-- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	15%	664 124 00	Kg
<b>70.03</b>	7002.39	7002.39.00	-- Other <b>Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>	5%	664 129 00	Kg
			- Non-wired sheets:			
	7003.12	7003.12.00	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	15%	664 512 00	Sq.m.
	7003.19	7003.19.00	-- Other	15%	664 519 00	Sq.m.
	7003.20	7003.20.00	- Wired sheets	15%	664 520 00	Sq.m.
	7003.30	7003.30.00	- Profiles	15%	664 530 00	Sq.m.
<b>70.04</b>			<b>Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>			
	7004.20	7004.20.00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	15%	664 320 00	Sq.m.
	7004.90	7004.90.00	- Other glass	15%	664 390 00	Sq.m.

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
<b>70.05</b>			<b>Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>			
	7005.10	7005.10.00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	15%	664 411 00	Sq.m.
	7005.21	7005.21.00	- Other non-wired glass: -- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	15%	664 415 00	Sq.m.
	7005.29	7005.29.00	-- Other	5%	664 419 00	Sq.m.
	7005.30	7005.30.00	- Wired glass	15%	664 420 00	Sq.m.
<b>70.06</b>	<b>7006.00</b>	<b>7006.00.00</b>	<b>Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.</b>	15%	664 910 00	Kg
<b>70.07</b>			<b>Safety glass, consisting of toughened (tempered) or laminated glass.</b>			
	7007.11	7007.11.00	- Toughened (tempered) safety glass: -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	25%	664 711 00	Kg
	7007.19	7007.19.00	-- Other - Laminated safety glass:	25%	664 719 00	Sq.m.

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	7007.21	7007.21.00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	25%	664 721 00	Kg
	7007.29	7007.29.00	-- Other	25%	664 729 00	Kg
<b>70.08</b>	<b>7008.00</b>	<b>7008.00.00</b>	<b>Multiple-walled insulating units of glass.</b>	15%	664 920 00	Kg
<b>70.09</b>			<b>Glass mirrors, whether or not framed, including rear-view mirrors.</b>			
	7009.10	7009.10.00	- Rear-view mirrors for vehicles	25%	664 810 00	Kg
			- Other:			
	7009.91	7009.91.00	-- Unframed	25%	664 891 00	Kg
	7009.92	7009.92.00	-- Framed	25%	664 892 00	Kg
<b>70.10</b>			<b>Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.</b>			
	7010.10		- Ampoules			
		7010.10.10	--- For pharmaceutical products	Free	665 921 00	Kg
		7010.10.90	--- Other	15%	665 921 00	Kg
	7010.20	7010.20.00	- Stoppers, lids and other closures	15%	665 922 00	Kg
	7010.90	7010.90.00	- Other	15%	665 119 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
<b>70.11</b>			<b>Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.</b>			
	7011.10	7011.10.00	- For electric lighting	15%	664 931 00	Kg
	7011.20	7011.20.00	- For cathode-ray tubes	15%	664 932 00	Kg
	7011.90	7011.90.00	- Other	5%	664 939 00	Kg
<b>70.12</b>	<b>7012.00</b>	<b>7012.00.00</b>	<b>Glass inners for vacuum flasks or for other vacuum vessels.</b>	5%	665 120 00	Number
<b>70.13</b>			<b>Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).</b>			
	7013.10	7013.10.00	- Of glass-ceramics - Drinking glasses other than of glass-ceramics:	25%	665 210 00	Kg
	7013.21	7013.21.00	-- Of lead crystal	25%	665 221 00	Kg
	7013.29	7013.29.00	-- Other	25%	665 229 00	Kg
			- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:			
	7013.31	7013.31.00	-- Of lead crystal	25%	665 231 00	Kg
	7013.32	7013.32.00	-- Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	25%	665 232 00	Kg

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	7013.39	7013.39.00	-- Other	25%	665 239 00	Kg
			- Other glassware:			
	7013.91	7013.91.00	-- Of lead crystal	25%	665 291 00	Kg
	7013.99	7013.99.00	-- Other	25%	665 299 00	Kg
<b>70.14</b>	<b>7014.00</b>	<b>7014.00.00</b>	<b>Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.</b>	25%	665 950 00	Kg
<b>70.15</b>			<b>Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.</b>			
	7015.10	7015.10.00	- Glasses for corrective spectacles	15%	664 941 00	Kg
	7015.90	7015.90.00	- Other	15%	664 949 00	Kg
<b>70.16</b>			<b>Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.</b>			

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	7016.10	7016.10.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	15%	665 940 00	Kg
<b>70.17</b>	7016.90	7016.90.00	- Other <b>Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.</b>	15%	664 960 00	Kg
	7017.10	7017.10.00	- Of fused quartz or other fused silica	15%	665 911 00	Kg
	7017.20	7017.20.00	- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	15%	665 912 00	Kg
<b>70.18</b>	7017.90	7017.90.00	- Other: <b>Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.</b>	15%	665 919 00	Kg
	7018.10	7018.10.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	25%	665 931 00	Kg

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	7018.20	7018.20.00	- Glass microspheres not exceeding 1 mm in diameter	25%	665 932 00	Kg
<b>70.19</b>	7018.90	7018.90.00	- Other <b>Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).</b>	25%	665 939 00	Kg
			- Silvers, rovings, yarn and chopped strands:			
	7019.11	7019.11.00	-- Chopped strands, of a length of not more than 50 mm	Free	651 951 00	Kg
	7019.12	7019.12.00	-- Rovings	15%	651 952 00	Kg
	7019.19	7019.19.00	-- Other	15%	651 959 00	Kg
			- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:			
	7019.31	7019.31.00	-- Mats	5%	664 951 00	Kg
	7019.32	7019.32.00	-- Thin sheets (voiles)	25%	664 952 00	Kg
	7019.39	7019.39.00	-- Other	25%	664 953 00	Kg
	7019.40	7019.40.00	- Woven fabrics of rovings	25%	664 654 00	Kg
			- Other woven fabrics:			
	7019.51	7019.51.00	-- Of a width not exceeding 30 cm	25%	664 655 00	Kg
	7019.52	7019.52.00	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m <sup>2</sup> , of filaments measuring per single yarn not more than 136 tex	25%	664 656 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	7019.59	7019.59.00	-- Other	25%	664 657 00	Kg
	7019.90		- Other			
		7019.90.10	--- Glass fibre including glass wool	5%	66495910	Kg
		7019.90.20	--- Tulle, lace, braids and ornamental trimmings; pile fabrics, knitted or crocheted	25%	664 959 20	Kg
		7019.90.30	--- Circular fibre netting, glass fibre reinforcement for the manufacture of grinding and cutting wheels	5%	66495930	Kg
		7019.90.40	--- Other fabrics	25%	664 959 40	Kg
		7019.90.90	--- Other	25%	664 959 90	Kg
<b>70.20</b>	7020.00		<b>Other articles of glass.</b>			
		7020.00.10	--- Floats for fishing nets	15%	665 991 00	Kg
		7020.00.90	--- Other	25%	665 999 00	Kg

FIRST SCHEDULE—*continued*SECTION XIV – NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES,  
PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF;  
IMITATION JEWELLERY; COINCHAPTER 71 – NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS  
STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES  
THEREOF; IMITATION JEWELLERY; COIN**Notes.**

- 1.- Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly—
  - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
  - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
- 2.-
  - (a) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with 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 (1).
  - (b) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
- 3.- This Chapter does not cover—
  - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
  - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
  - (c) Goods of Chapter 32 (for example, lustres);
  - (d) Supported catalysts (heading 38.15);
  - (e) Articles of heading No. 42.02 or 42.03 referred to in Note 2 (B) to Chapter 42;
  - (f) Articles of heading 43.03 or 43.04;

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(1) The underlined portion of this Note constitutes an optional text.

FIRST SCHEDULE—*continued*

- (g) Goods of Section XI (textiles and textile articles);
  - (h) Footwear, headgear or other articles of Chapter 64 or 65;
  - (i) Umbrellas, walking-sticks or other articles of Chapter 66;
  - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
  - (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
  - (m) Arms or parts thereof (Chapter 93);
  - (n) Articles covered by Note 2 to Chapter 95;
  - (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter, or
  - (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
- 4.-
- (a) The expression "**precious metal**" means silver, gold and platinum.
  - (b) The expression "**platinum**" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
  - (c) The expression "**precious or semi-precious stones**" does not include any of the substances specified in Note 2 (b) to Chapter 96.
- 5.- For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules—
- (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
  - (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
  - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

FIRST SCHEDULE—*continued*

- 6.- Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes 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 metal clad with precious metal or to base metal or non-metals plated with precious metal.
- 7.- Throughout the Nomenclature the expression "**metal clad with 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. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
- 8.- Subject to Note 1 (a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
- 9.- For the purposes of heading 71.13, 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).
- 10.- For the purposes of heading 71.14, 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.
- 11.- For the purposes of heading 71.17, the expression "**imitation jewellery**" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

**Subheading Notes.**

- 1.- For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "**powder**" and "**in powder form**" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

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FIRST SCHEDULE—*continued*

- 2.- Notwithstanding the provisions of Chapter Note 4 (b), for the purposes of subheadings 7110.11 and 7110.19, the expression 'platinum' does not include iridium, osmium, palladium, rhodium or ruthenium.
- 3.- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

<i>Heading No.</i>	<i>H. S. Code</i>	<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Import Duty</i>	<i>SITC No.</i>	<i>Unit of Quantity</i>
<b>71.01</b>			<b>Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.</b>			
	7101.10	7101.10.00	- Natural pearls	25%	667 110 00	Kg
			- Cultured pearls:			
	7101.21	7101.21.00	-- Unworked	25%	667 120 00	Kg
	7101.22	7101.22.00	-- Worked	25%	667 130 00	Kg
<b>71.02</b>			<b>Diamonds, whether or not worked, but not mounted or set.</b>			
	7102.10	7102.10.00	- Unsorted	25%	667 210 00	Carat
			- Industrial:			
	7102.21	7102.21.00	-- Unworked or simply sawn, cleaved or bruted	15%	277 110 00	Carat
	7102.29	7102.29.00	-- Other	15%	277 190 00	Carat
			- Non-industrial			

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FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	7102.31	7102.31.00	-- Unworked or simply sawn, cleaved or bruted	25%	667 220 00	Carat
<b>71.03</b>	7102.39	7102.39.00	-- Other <b>Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.</b>	25%	667 290 00	Carat
	7103.10	7103.10.00	- Unworked or simply sawn or roughly shaped - Otherwise worked:	25%	667 310 00	Kg
	7103.91	7103.91.00	-- Rubies, sapphires and emeralds	25%	667 391 00	Carat
<b>71.04</b>	7103.99	7103.99.00	-- Other <b>Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.</b>	25%	667 399 00	Carat
	7104.10	7104.10.00	- Piezo-electric quartz	25%	667 410 00	Kg
	7104.20	7104.20.00	- Other unworked or simply sawn or roughly shaped	25%	667 420 00	Kg
	7104.90	7104.90.00	- Other	25%	667 490 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>71.05</b>			<b>Dust and powder of natural or synthetic precious or semi-precious stones.</b>			
	7105.10	7105.10.00	- Of diamonds	15%	277 211 00	Carat
	7105.90	7105.90.00	- Other	15%	277 219 00	Kg
<b>71.06</b>			<b>Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.</b>			
	7106.10	7106.10.00	- Powder	15%	681 141 00	Kg
			- Other:			
	7106.91	7106.91.00	-- Unwrought	15%	681 130 00	Kg
	7106.92	7106.92.00	-- Semi-manufactured	15%	681 149 00	Kg
<b>71.07</b>	<b>7107.00</b>	<b>7107.00.00</b>	<b>Base metals clad with silver, not further worked than semi-manufactured.</b>	15%	681 120 00	Kg
<b>71.08</b>			<b>Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.</b>			
			- Non-monetary:			
	7108.11	7108.11.00	-- Powder	15%	971 011 00	Kg
	7108.12	7108.12.00	-- Other unwrought forms	15%	971 012 00	Kg
	7108.13	7108.13.00	-- Other semi-manufactured forms	15%	971 013 00	Kg
	7108.20	7108.20.00	- Monetary	15%	991 100 00	Kg
<b>71.09</b>	<b>7109.00</b>	<b>7109.00.00</b>	<b>Base metals or silver, clad with gold, not further worked than semi-manufactured.</b>	15%	971 020 00	Kg

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
<b>71.10</b>			<b>Platinum, unwrought or in semi-manufactured forms, or in powder form.</b>			
			- Platinum:			
	7110.11	7110.11.00	-- Unwrought or in powder form	15%	681 230 00	Kg
	7110.19	7110.19.00	-- Other	15%	681 251 00	Kg
			- Palladium:			
	7110.21	7110.21.00	-- Unwrought or in powder form	15%	681 241 00	Kg
	7110.29	7110.29.00	-- Other	15%	681 252 00	Kg
			- Rhodium:			
	7110.31	7110.31.00	-- Unwrought or in powder form	15%	681 245 00	Kg
	7110.39	7110.39.00	-- Other	15%	681 253 00	Kg
			- Iridium, osmium and ruthenium:			
	7110.41	7110.41.00	-- Unwrought or in powder form	15%	681 247 00	Kg
	7110.49	7110.49.00	-- Other	15%	681 259 00	Kg
<b>71.11</b>	<b>7111.00</b>	<b>7111.00.00</b>	<b>Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.</b>	15%	681 220 00	Kg
<b>71.12</b>			<b>Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.</b>			
	7112.30	7112.30.00	-Ash containing precious metal or precious metal compounds	25%	971 030 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
			- Other:			
	7112.91	7112.91.00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	25%	971 031 00	Kg
	7112.92	7112.92.00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	25%	289 212 00	Kg
	7112.99	7112.99.00	-- Other	25%	289 299 00	Kg
<b>71.13</b>			<b>Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.</b>			
			- Of precious metal whether or not plated or clad with precious metal:			
	7113.11	7113.11.00	-- Of silver, whether or not plated or clad with other precious metal	25%	897 311 00	Kg
	7113.19	7113.19.00	-- Of other precious metal, whether or not plated or clad with precious metal	25%	897 312 00	Kg
	7113.20	7113.20.00	- Of base metal clad with precious metal	25%	897 319 00	Kg
<b>71.14</b>			<b>Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.</b>			
			- Of precious metal whether or not plated or clad with precious metal:			
	7114.11	7114.11.00	-- Of silver, whether or not plated or clad with other precious metal	25%	897 321 00	Kg

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	7114.19	7114.19.00	-- Of other precious metal, whether or not plated or clad with precious metal	25%	897 322 00	Kg
<b>71.15</b>	7114.20	7114.20.00	- Of base metal clad with precious metal <b>Other articles of precious metal or of metal clad with precious metal.</b>	25%	897 329 00	Kg
	7115.10	7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	15%	897 410 00	Kg
<b>71.16</b>	7115.90	7115.90.00	- Other <b>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).</b>	25%	897 490 00	Kg
	7116.10	7116.10.00	- Of natural or cultured pearls	25%	897 331 00	Kg
<b>71.17</b>	7116.20	7116.20.00	- Of precious or semi-precious stones (natural, synthetic or reconstructed) <b>Imitation jewellery.</b>	25%	897 332 00	Kg
			- Of base metal, whether or not plated with precious metal:			
	7117.11	7117.11.00	-- Cuff-links and studs	25%	897 211 00	Kg
	7117.19	7117.19.00	-- Other	25%	897 219 00	Kg
<b>71.18</b>	7117.90	7117.90.00	- Other <b>Coin.</b>	25%	897 290 00	Kg
	7118.10	7118.10.00	- Coin (other than gold coin), not being legal tender	5%	961 000 00	Kg
	7118.90	7118.90.00	- Other	Free	961 200 00	Kg

FIRST SCHEDULE—*continued*

## 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 (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
  - (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
  - (c) Headgear or parts thereof of heading 65.06 or 65.07;
  - (d) Umbrella frames or other articles of heading 66.03;
  - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
  - (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
  - (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
  - (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
  - (i) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
  - (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
  - (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
  - (m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
  - (n) Articles of Chapter 97 (for example, works of art).
- 2.- Throughout the Nomenclature, the expression "**parts of general use**" means—
- (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
  - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and

FIRST SCHEDULE—*continued*

- (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06  
In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.  
Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.
- 3.- Throughout the Nomenclature, the expression "**base metals**" means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
- 4.- Throughout the Nomenclature, the term "**cermets**" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).
- 5.- Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74)—
- (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
- (b) 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;
- (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
- 6.- Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
- 7.- 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 over each of the other metals.

FIRST SCHEDULE—*continued*

For this purpose—

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
  - (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
  - (c) A cermet of heading 81.13 is regarded as a single base metal.
- 8.- In this Section, the following expressions have the meanings hereby assigned to them—
- (a) **Waste and scrap**  
Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.
  - (b) **Powders**  
Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

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CHAPTER 72 – IRON AND STEEL**Notes.**

- 1.- In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them—
- (a) **Pig iron**  
Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits—
    - not more than 10% of chromium
    - not more than 6% of manganese
    - not more than 3% of phosphorus

FIRST SCHEDULE—*continued*

- not more than 8% of silicon
  - a total of not more than 10% of other elements.
- (b) **Spiegeleisen**  
Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.
- (c) **Ferro-alloys**  
Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following—
- more than 10% of chromium
  - more than 30% of manganese
  - more than 3% of phosphorus
  - more than 8% of silicon
  - a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.
- (d) **Steel**  
Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.
- (e) **Stainless steel**  
Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.

FIRST SCHEDULE—*continued*(f) **Other alloy steel**

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown—

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) **Remelting scrap ingots of iron or steel**

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

FIRST SCHEDULE—*continued***Granules**

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.

**(j) Semi-finished products**

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

**(k) Flat-rolled products**

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (j) above in the form of—

- coils of successively superimposed layers, or

- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

**(l) Bars and rods, hot-rolled, in irregularly wound coils**

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).



FIRST SCHEDULE—*continued*

- (m) **Other bars and rods**  
Products which do not conform to any of the definitions at (j), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may—
- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
  - be twisted after rolling.
- (n) **Angles, shapes and sections**  
Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (j), (k), (l) or (m) above or to the definition of wire.  
Chapter 72 does not include products of heading 73.01 or 73.02.
- (o) **Wire**  
Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.
- (p) **Hollow drill bars and rods**  
Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.
- 2.- Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.
- 3.- Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

FIRST SCHEDULE—*continued***Subheading Notes.**

1.- In this Chapter the following expressions have the meanings hereby assigned to them—

(a) **Alloy pig iron**

Pig iron containing, by weight, one or more of the following elements in the specified proportions—

- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel
- more than 0.1% of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) **Non-alloy free-cutting steel**

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions—

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth.

(c) **Silicon-electrical steel**

Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) **High speed steel**

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

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## FIRST SCHEDULE—continued

(e) **Silico-manganese steel**

Alloy steels containing by weight—

- not more than 0.7% of carbon.
- 0.5% or more but not more than 1.9% of manganese, and
- 0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

## 2.- For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed—

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1 (c) must each exceed 10% by weight.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>72.01</b>			<b>Pig iron and spiegeleisen in pigs, blocks or other primary forms.</b>			
	7201.10	7201.10.00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	Free	671 210 00	Kg
	7201.20	7201.20.00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	Free	671 220 00	Kg
	7201.50	7201.50.00	- Alloy pig iron; spiegeleisen	Free	671 230 00	Kg
<b>72.02</b>			<b>Ferro-alloys.</b>			
			- Ferro-manganese:			
	7202.11	7202.11.00	-- Containing by weight more than 2% of carbon	Free	671 410 00	Kg

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	7202.19	7202.19.00	-- Other	Free	671 490 00	Kg
			- Ferro-silicon:			
	7202.21	7202.21.00	-- Containing by weight more than 55% of silicon	Free	671 511 00	Kg
	7202.29	7202.29.00	-- Other	Free	671 519 00	Kg
	7202.30	7202.30.00	- Ferro-silico-manganese	Free	671 520 00	Kg
			- Ferro-chromium:			
	7202.41	7202.41.00	-- Containing by weight more than 4% of carbon	Free	671 531 00	Kg
	7202.49	7202.49.00	-- Other	Free	671 539 00	Kg
	7202.50	7202.50.00	- Ferro-silico-chromium	Free	671 540 00	Kg
	7202.60	7202.60.00	- Ferro-nickel	Free	671 550 00	Kg
	7202.70	7202.70.00	- Ferro-molybdenum	Free	671 591 00	Kg
	7202.80	7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	Free	671 592 00	Kg
			- Other:			
	7202.91	7202.91.00	-- Ferro-titanium and ferro-silico-titanium	Free	671 593 00	Kg
	7202.92	7202.92.00	-- Ferro-vanadium	Free	671 594 00	Kg
	7202.93	7202.93.00	-- Ferro-niobium	Free	671 595 00	Kg
	7202.99	7202.99.00	-- Other	Free	671 599 00	Kg

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## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
<b>72.03</b>			<b>Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.</b>			
	7203.10	7203.10.00	- Ferrous products obtained by direct reduction of iron ore	Free	671 331 00	Kg
	7203.90	7203.90.00	- Other	Free	671 339 00	Kg
<b>72.04</b>			<b>Ferrous waste and scrap; remelting scrap ingots of iron or steel.</b>			
	7204.10	7204.10.00	- Waste and scrap of cast iron	Free	282 100 00	Kg
			- Waste and scrap of alloy steel:			
	7204.21	7204.21.00	-- Of stainless steel	Free	282 210 00	Kg
	7204.29	7204.29.00	-- Other	Free	282 290 00	Kg
	7204.30	7204.30.00	- Waste and scrap of tinned iron or steel	Free	282 310 00	Kg
			- Other waste and scrap:			
	7204.41	7204.41.00	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	Free	282 320 00	Kg
	7204.49	7204.49.00	-- Other	Free	282 390 00	Kg
	7204.50	7204.50.00	- Remelting scrap ingots	Free	282 330 00	Kg

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
<b>72.05</b>			<b>Granules and powders, of pig iron, spiegeleisen, iron or steel.</b>			
	7205.10	7205.10.00	- Granules	Free	671 310 00	Kg
			- Powders:			
	7205.21	7205.21.00	-- Of alloy steel	Free	671 321 00	Kg
	7205.29	7205.29.00	-- Other	Free	671 329 00	Kg
<b>72.06</b>			<b>Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).</b>			
	7206.10	7206.10.00	- Ingots	Free	672 410 00	Kg
	7206.90	7206.90.00	- Other	Free	672 450 00	Kg
<b>72.07</b>			<b>Semi-finished products of iron or non-alloy steel.</b>			
			-Containing by weight less than 0.25% of carbon:			
	7207.11	7207.11.00	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	Free	672 610 00	Kg
	7207.12	7207.12.00	-- Other, of rectangular (other than square) cross-section	Free	672 620 00	Kg
	7207.19	7207.19.00	-- Other	Free	672 690 00	Kg
	7207.20	7207.20.00	- Containing by weight 0.25% or more of carbon	Free	672 700 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
<b>72.08</b>			<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.</b>			
	7208.10	7208.10.00	- In coils, not further worked than hot-rolled, with patterns in relief	Free	673 113 00	Kg
			- Other, in coils, not further worked than hot-rolled, pickled:			
	7208.25	7208.25.00	-- Of a thickness of 4.75 mm or more	5%	673 213 00	Kg
	7208.26	7208.26.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	5%	673 214 00	Kg
	7208.27	7208.27.00	-- Of a thickness of less than 3 mm	Free	673 215 00	Kg
			- Other, in coils, not further worked than hot-rolled:			
	7208.36	7208.36.00	-- Of a thickness exceeding 10 mm	Free	673 116 00	Kg
	7208.37	7208.37.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	Free	673 117 00	Kg
	7208.38	7208.38.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	Free	673 218 00	Kg
	7208.39	7208.39.00	-- Of a thickness of less than 3 mm	Free	673 219 00	Kg
	7208.40	7208.40.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	15%	673 242 00	Kg
			- Other, not in coils, not further worked than hot-rolled:			
	7208.51	7208.51.00	-- Of a thickness exceeding 10 mm	Free	673 211 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	7208.52	7208.52.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	15%	673 212 00	Kg
	7208.53	7208.53.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	15%	673 221 00	Kg
	7208.54	7208.54.00	-- Of a thickness of less than 3 mm	15%	673 229 00	Kg
	7208.90	7208.90.00	- Other	15%	673 510 00	Kg
<b>72.09</b>			<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.</b>			
			- In coils, not further worked than cold-rolled (cold-reduced):			
	7209.15	7209.15.00	-- Of a thickness of 3 mm or more	15%	673 311 00	Kg
	7209.16	7209.16.00	-- Of a thickness exceeding 1 mm but less than 3 mm	20%	673 322 00	Kg
	7209.17	7209.17.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	20%	673 331 00	Kg
	7209.18	7209.18.00	-- Of a thickness of less than 0.5 mm	20%	673 341 00	Kg
			- Not in coils, not further worked than cold-rolled (cold-reduced):			
	7209.25	7209.25.00	-- Of a thickness of 3 mm or more	20%	673 351 00	Kg
	7209.26	7209.26.00	-- Of a thickness exceeding 1 mm but less than 3 mm	20%	673 362 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	7209.27	7209.27.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	20%	673 370 00	Kg
	7209.28	7209.28.00	-- Of a thickness of less than 0.5 mm	20%	673 380 00	Kg
	7209.90	7209.90.00	- Other	20%	673 520 00	Kg
<b>72.10</b>			<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.</b>			
			- Plated or coated with tin:			
	7210.11	7210.11.00	-- Of a thickness of 0.5 mm or more	15%	674 211 00	Kg
	7210.12	7210.12.00	-- Of a thickness of less than 0.5 mm	Free	674 212 00	Kg
	7210.20	7210.20.00	- Plated or coated with lead, including terne-plate	20%	674 410 00	Kg
	7210.30	7210.30.00	- Electrolytically plated or coated with zinc	Free	674 110 00	Kg
	7210.41		- Otherwise plated or coated with zinc: -- Corrugated			
		7210.41.10	-- Of a thickness of 1.5 mm or more	15%	674 131 10	Kg
		7210.41.90	--- Other	35%	674 131 90	Kg
	7210.49		-- Other			
		7210.49.10	-- Of a thickness of 1.5 mm or more	15%	674 139 10	Kg
		7210.49.90	-- Other	35%	674 139 90	Kg
	7210.50	7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides - Plated or coated with aluminium:	Free	674 420 00	Kg

FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	7210.61	7210.61.00	-- Plated or coated with aluminium-zinc alloys	35%	674 431 00	Kg
	7210.69	7210.69.00	-- Other	20%	674 439 00	Kg
	7210.70	7210.70.00	- Painted, Vanished or coated with plastics	35%	674 310 00	Kg
	7210.90	7210.90.00	- Other	20%	674 440 00	Kg
<b>72.11</b>			<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.</b>			
			- Not further worked than hot-rolled:			
	7211.13	7211.13.00	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	15%	673 160 00	Kg
	7211.14	7211.14.00	-- Other, of a thickness of 4.75 mm or more	15%	673 170 00	Kg
	7211.19	7211.19.00	-- Other	15%	673 190 00	Kg
			- Not further worked than cold-rolled (cold-reduced):			
	7211.23	7211.23.00	-- Containing by weight less than 0.25% of carbon	15%	673 491 00	Kg
	7211.29	7211.29.00	-- Other	35%	673 499 00	Kg
	7211.90	7211.90.00	- Other	15%	673 531 00	Kg
<b>72.12</b>			<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.</b>			
	7212.10	7212.10.00	- Plated or coated with tin	Free	674 220 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	7212.20	7212.20.00	- Electrolytically plated or coated with zinc	15%	674 120 00	Kg
	7212.30	7212.30.00	- Otherwise plated or coated with zinc	35%	674 140 00	Kg
	7212.40	7212.40.00	- Painted, varnished or coated with plastics	35%	674 320 00	Kg
	7212.50	7212.50.00	- Otherwise plated or coated	Free	674 510 00	Kg
	7212.60	7212.60.00	- Clad	15%	674 520 00	Kg
<b>72.13</b>			<b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.</b>			
	7213.10	7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	Per Kg, Shs. 2.50 or 20%	676 110 00	Kg
	7213.20	7213.20.00	- Other, of free-cutting steel	Per Kg, Shs. 2.50 or 20%	676 120 00	Kg
			- Other:			
	7213.91	7213.91.00	-- Of a circular cross section measuring less than 14 mm in diameter	5%	676 111 00	Kg
		7213.99.00	--- Other	5%	676 119 00	Kg
<b>72.14</b>			<b>Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.</b>			
	7214.10	7214.10.00	- Forged	15%	676 430 00	Kg
	7214.20	7214.20.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	15%	676 210 00	Kg

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	7214.30	7214.30.00	- Other, of free-cutting steel	15%	676 220 00	Kg
			- Other:			
	7214.91	7214.91.00	-- Of rectangular (other than square) cross-section	15%	676 232 00	Kg
	7214.99	7214.99.00	-- Other	15%	676 241 00	Kg
<b>72.15</b>			<b>Other bars and rods of iron or non-alloy steel.</b>			
	7215.10	7215.10.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	15%	676 310 00	Kg
	7215.50	7215.50.00	- Other, not further worked than cold-formed or cold-finished	15%	676 330 00	Kg
	7215.90	7215.90.00	- Other	15%	676 440 00	Kg
<b>72.16</b>			<b>Angles, shapes and sections of iron or non-alloy steel.</b>			
	7216.10	7216.10.00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:	15%	676 811 00	Kg
	7216.21	7216.21.00	-- L sections	Free	676 812 00	Kg
	7216.22	7216.22.00	-- T sections	15%	676 819 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
			- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:			
	7216.31	7216.31.00	-- U sections	Free	676 821 00	Kg
	7216.32	7216.32.00	-- I sections	15%	676 822 00	Kg
	7216.33	7216.33.00	-- H sections	Free	676 823 00	Kg
	7216.40	7216.40.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80mm or more	Free	676 824 00	Kg
	7216.50	7216.50.00	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	15%	676 830 00	Kg
			- Angles, shapes and sections, not further worked than cold-formed or cold-finished:			
	7216.61	7216.61.00	-- Obtained from flat-rolled products	35%	676 841 00	Kg
	7216.69	7216.69.00	-- Other	35%	676 849 00	Kg
			- Other:			
	7216.91	7216.91.00	-- Cold-formed or cold finished from flat-rolled products	35%	676 851 00	Kg
	7216.99	7216.99.00	-- Other	35%	676 859 00	Kg
<b>72.17</b>			<b>Wire of iron or non-alloy steel.</b>			
	7217.10	7217.10.00	- Not plated or coated, whether or not polished	15%	678 114 00	Kg
	7217.20	7217.20.00	- Plated or coated with zinc	20%	678 124 00	Kg

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
			- Plated or coated with other base metals			
	7217.30	7217.30.10	--- Of a kind used in the manufacture of tyres	5%	678 134 10	Kg
		7217.30.90	--- Other	20%	678 134 90	Kg
	7217.90	7217.90.00	- Other	20%	678 137 00	Kg
<b>72.18</b>			<b>Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.</b>			
	7218.10	7218.10.00	- Ingots and other primary forms	5%	672 470 00	Kg
			- Other:			
	7218.91	7218.91.00	-- Of rectangular (other than square) cross-section	5%	672 811 00	Kg
	7218.99	7218.99.00	-- Other	Free	672 819 00	Kg
<b>72.19</b>			<b>Flat-rolled products of stainless steel, of a width of 600 mm or more.</b>			
			- Not further worked than hot-rolled, in coils:			
	7219.11	7219.11.00	-- Of a thickness exceeding 10 mm	Free	675 311 00	Kg
	7219.12	7219.12.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	Free	675 312 00	Kg
	7219.13	7219.13.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	Free	675 320 00	Kg
	7219.14	7219.14.00	-- Of a thickness of less than 3 mm	Free	675 330 00	Kg
			- Not further worked than hot-rolled, not in coils:			
	7219.21	7219.21.00	-- Of a thickness exceeding 10 mm	Free	675 341 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	7219.22	7219.22.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	Free	675 349 00	Kg
	7219.23	7219.23.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	Free	675 350 00	Kg
	7219.24	7219.24.00	-- Of a thickness of less than 3 mm - Not further worked than cold rolled (cold-reduced);	Free	675 360 00	Kg
	7219.31	7219.31.00	-- Of a thickness of 4.75 mm or more	15%	675 510 00	Kg
	7219.32	7219.32.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	15%	675 520 00	Kg
	7219.33	7219.33.00	-- Of a thickness exceeding 1 mm but less than 3 mm	Free	675 530 00	Kg
	7219.34	7219.34.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	Free	675 540 00	Kg
	7219.35	7219.35.00	-- Of a thickness of less than 0.5 mm	Free	675 550 00	Kg
	7219.90	7219.90.00	- Other	15%	675 710 00	Kg
<b>72.20</b>			<b>Flat-rolled products of stainless steel, of a width of less than 600 mm.</b> - Not further worked than hot-rolled			
	7220.11	7220.11.00	-- Of a thickness of 4.75 mm or more	Free	675 370 00	Kg
	7220.12	7220.12.00	-- Of a thickness of less than 4.75 mm	Free	675 380 00	Kg
	7220.20	7220.20.00	- Not further worked than cold-rolled (cold-reduced)	15%	675 560 00	Kg
	7220.90	7220.90.00	- Other	15%	675 720 00	Kg

FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
72.21	7221.00	7221.00.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	15%	676 150 00	Kg
72.22			<b>Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.</b> - Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:			
	7222.11	7222.11.00	-- Of circular cross-section	Free	676 251 00	Kg
	7222.19	7222.19.00	-- Other	15%	676 259 00	Kg
	7222.20	7222.20.00	- Bars and rods, not further worked than cold-formed or cold-finished	Free	676 340 00	Kg
	7222.30	7222.30.00	- Other bars and rods	Free	676 450 00	Kg
	7222.40	7222.40.00	- Angles, shapes and sections	Free	676 870 00	Kg
72.23	7223.00	7223.00.00	<b>Wire of stainless steel.</b>	Free	679 210 00	Kg
72.24			<b>Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.</b>			
	7224.10	7224.10.00	- Ingots and other primary forms	5%	672 490 00	Kg
	7224.90	7224.90.00	- Other	5%	672 820 00	Kg
72.25			<b>Flat-rolled products of other alloy steel, of a width of 600 mm or more.</b> - Of silicon-electrical steel:			
	7225.11	7225.11.00	-- Grain-oriented	15%	675 111 00	Kg
	7225.19	7225.19.00	-- Other	15%	675 119 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	7225.20	7225.20.00	- Of high speed steel	15%	675 210 00	Kg
	7225.30	7225.30.00	- Other, not further worked than hot-rolled, in coils	15%	675 410 00	Kg
	7225.40	7225.40.00	- Other, not further worked than hot-rolled, not in coils	15%	675 420 00	Kg
	7225.50	7225.50.00	- Other, not further worked than cold-rolled (cold-reduced)	15%	675 610 00	Kg
	7225.91	7225.91.00	-- Electrolytically plated or coated with zinc	15%	675 731 00	Kg
	7225.92	7225.92.00	-- Otherwise plated or coated with zinc	15%	675 732 00	Kg
	7225.99	7225.99.00	-- Other	15%	675 739 00	Kg
<b>72.26</b>			<b>Flat-rolled products of other alloy steel, of a width of less than 600 mm.</b>			
			- Of silicon-electrical steel:			
	7226.11	7226.11.00	-- Grain-oriented	15%	675 121 00	Kg
	7226.19	7226.19.00	-- Other	15%	675 129 00	Kg
	7226.20	7226.20.00	- Of high speed steel	15%	675 220 00	Kg
			- Other:			
	7226.91	7226.91.00	-- Not further worked than hot-rolled	15%	675 430 00	Kg
	7226.92	7226.92.00	-- Not further worked than cold-rolled (cold-reduced)	15%	675 620 00	Kg
	7226.93	7226.93.00	-- Electrolytically plated or coated with zinc	15%	675 741 00	Kg

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	7226.94	7226.94.00	-- Otherwise plated or coated with zinc	15%	676 642 00	Kg
	7226.99	7226.99.00	-- Other	15%	676 740 00	Kg
<b>72.27</b>			<b>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.</b>			
	7227.10	7227.10.00	- Of high speed steel	15%	676 170 00	Kg
	7227.20	7227.20.00	- Of silico-manganese steel	15%	676 191 00	Kg
	7227.90	7227.90.00	- Other	15%	676 199 00	Kg
<b>72.28</b>			<b>Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.</b>			
	7228.10	7228.10.00	- Bars and rods, of high speed steel	15%	676 410 00	Kg
	7228.20	7228.20.00	- Bars and rods, of silico-manganese steel	15%	676 420 00	Kg
	7228.30	7228.30.00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	5%	676 290 00	Kg
	7228.40	7228.40.00	- Other bars and rods, not further worked than forged	15%	676 460 00	Kg
	7228.50	7228.50.00	- Other bars and rods, not further worked than cold-formed or cold-finished	5%	676 390 00	Kg
	7228.60	7228.60.00	- Other bars and rods	15%	676 470 00	Kg
	7228.70	7228.70.00	- Angles, shapes and sections	15%	676 880 00	Kg
	7228.80	7228.80.00	- Hollow drill bars and rods	15%	676 480 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>72.29</b>			<b>Wire of other alloy steel.</b>			
	7229.10	7229.10.00	- Of high speed steel	15%	678 291 00	Kg
	7229.20	7229.20.00	- Of silico-manganese steel	15%	678 292 00	Kg
	7229.90	7229.90.00	- Other	15%	678 299 00	Kg

## CHAPTER 73 – ARTICLES OF IRON OR STEEL

**Notes.**

- 1.- In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72
- 2.- In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>73.01</b>			<b>Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.</b>			
	7301.10	7301.10.00	- Sheet piling	15%	676 861 00	Kg
	7301.20	7301.20.00	- Angles, shapes and sections	35%	676 862 00	Kg

FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
<b>73.02</b>			<b>Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates</b>			
	7302.10	7302.10.00	- Rails	15%	677 010 00	Kg
	7302.30	7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	15%	677 092 00	Kg
	7302.40	7302.40.00	- Fish-plates and sole plates	15%	677 093 00	Kg
	7302.90	7302.90.00	- Other	15%	677 099 00	Kg
<b>73.03</b>	<b>7303.00</b>	<b>7303.00.00</b>	<b>Tubes, pipes and hollow profiles, of cast iron.</b>	35%	679 113 00	Kg
<b>73.04</b>			<b>Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.</b>			
	7304.10	7304.10.00	- Line pipe of a kind used for oil or gas pipelines - Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:	35%	679 120 00	Kg
	7304.21	7304.21.00	-- Drill pipe	15%	679 131 00	Kg
	7304.29	7304.29.00	-- Other	15%	679 139 00	Kg
			- Other, of circular cross-section, of iron or non-alloy steel:			

## Customs and Excise

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	7304.31	7304.31.00	-- Cold-drawn or cold-rolled (cold-reduced)	5%	679 141 00	Kg
	7304.39	7304.39.00	-- Other - Other, of circular cross-section, of stainless steel:	5%	679 149 00	Kg
	7304.41	7304.41.00	-- Cold-rolled (cold reduced):	5%	679 151 00	Kg
	7304.49	7304.49.00	-- Other - Other, of circular cross-section, of other alloy steel:	5%	679 159 00	Kg
	7304.51	7304.51.00	-- Cold-drawn or cold-rolled (cold-reduced)	15%	679 161 00	Kg
	7304.59	7304.59.00	-- Other	15%	679 169 00	Kg
	7304.90	7304.90.00	- Other	15%	679 170 00	Kg
<b>73.05</b>			<b>Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.</b> - Line pipe of a kind used for oil or gas pipelines:			
	7305.11	7305.11.00	-- Longitudinally submerged arc welded	35%	679 311 00	Kg
	7305.12	7305.12.00	-- Other, longitudinally welded	35%	679 312 00	Kg
	7305.19	7305.19.00	-- Other	35%	679 319 00	Kg
	7305.20	7305.20.00	- Casing of a kind used in drilling for oil or gas - Other, welded:	35%	679 320 00	Kg
	7305.31	7305.31.00	-- Longitudinally welded	35%	679 331 00	Kg

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	7305.39	7305.39.00	-- Other	35%	679 339 00	Kg
	7305.90	7305.90.00	- Other	35%	679 390 00	Kg
<b>73.06</b>			<b>Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.</b>			
	7306.10	7306.10.00	- Line pipe of a kind used for oil or gas pipelines	35%	679 410 00	Kg
	7306.20	7306.20.00	- Casing and tubing of a kind used in drilling for oil or gas	35%	679 420 00	Kg
	7306.30	7306.30.00	- Other, welded, of circular cross-section, of iron or non-alloy steel	35%	679 431 00	Kg
	7306.40	7306.40.00	- Other, welded, of circular cross-section, of stainless steel	25%	679 430 00	Kg
	7306.50	7306.50.00	- Other, welded, of circular cross-section, of other alloy steel	35%	679 439 10	Kg
	7306.60	7306.60.00	- Other, welded, of non-circular cross-section	35%	679 440 00	Kg
	7306.90	7306.90.00	- Other	35%	679 491 00	Kg
<b>73.07</b>			<b>Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.</b>			
			- Cast fittings:			
	7307.11	7307.11.00	-- Of non-malleable cast iron	15%	679 510 00	Kg
	7307.19	7307.19.00	-- Other	15%	679 520 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
			- Other, of stainless steel:			
	7307.21	7307.21.00	-- Flanges	Free	679 530 00	Kg
	7307.22	7307.22.00	-- Threaded elbows, bends and sleeves	Free	679 540 00	Kg
	7307.23	7307.23.00	-- Butt welding fittings	Free	679 550 00	Kg
	7307.29	7307.29.00	-- Other	Free	679 580 00	Kg
			- Other:			
	7307.91	7307.91.00	-- Flanges	15%	679 591 00	Kg
	7307.92	7307.92.00	-- Threaded elbows, bends and sleeves	15%	679 592 00	Kg
	7307.93	7307.93.00	-- Butt welding fittings	15%	679 593 00	Kg
	7307.99	7307.99.00	-- Other	15%	679 599 00	Kg
<b>73.08</b>			<b>Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.</b>			
	7308.10	7308.10.00	- Bridges and bridge-sections	35%	691 110 00	Kg
	7308.20	7308.20.00	- Towers and lattice masts	35%	691 120 00	Kg

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	7308.30	7308.30.00	- Doors, windows and their frames and thresholds for doors	35%	691 130 00	Kg
	7308.40	7308.40.00	- Equipment for scaffolding, shuttering, propping or pilpropping	35%	691 140 00	Kg
	7308.90	7308.90.00	- Other	35%	691 190 00	Kg
<b>73.09</b>	<b>7309.00</b>		<b>Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>			
		7309.00.10	--- Of a capacity exceeding 10,000 litres	35%	692 110 00	Kg
		7309.00.90	--- Other	35%	692 110 90	Kg
<b>73.10</b>			<b>Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>			
	7310.10	7310.10.00	- Of a capacity of 50 l or more	35%	692 410 00	Kg
			- Of a capacity of less than 50 l:			
	7310.21	7310.21.00	-- Cans which are to be closed by soldering or crimping	35%	692 415 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	7310.29		-- Other			
		7310.29.10	--- Aerosol cans	35%	692 411 00	Kg
		7310.29.90	--- Other	35%	692 419 00	Kg
<b>73.11</b>	<b>7311.00</b>	<b>7311.00.00</b>	<b>Containers for compressed or liquefied gas, of iron or steel.</b>	35%	692 430 00	Kg
<b>73.12</b>			<b>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.</b>			
	7312.10	7312.10.00	- Stranded wire, ropes and cables	Free	693 110 00	Kg
	7312.90	7312.90.00	- Other	15%	693 119 00	Kg
<b>73.13</b>	<b>7313.00</b>	<b>7313.00.00</b>	<b>Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.</b>	35%	693 200 00	Kg
<b>73.14</b>			<b>Cloth (including endless bands), grills, netting and fencing, of iron or steel wire; expanded metal of iron or steel.</b>			
			- Woven cloth:			
	7314.12	7314.12.00	-- Endless bands for machinery, of stainless steel	35%	693 511 10	Kg
	7314.13	7314.13.00	-- Other endless bands for machinery	35%	693 511 20	Kg
	7314.14	7314.14.00	-- Other woven cloth, of stainless steel	35%	693 512 10	Kg
	7314.19	7314.19.00	-- Other	35%	693 512 90	Kg

FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	7314.20	7314.20.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more	35%	693 513 00	Kg
			- Other grill, netting and fencing, welded at the intersection:			
	7314.31	7314.31.00	-- Plated or coated with zinc	35%	693 514 10	Kg
	7314.39	7314.39.00	-- Other	35%	693 514 90	Kg
			- Other cloth, grill, netting and fencing:			
	7314.41	7314.41.00	-- Plated or coated with zinc	35%	693 515 00	Kg
	7314.42	7314.42.00	-- Coated with plastics	35%	693 516 00	Kg
	7314.49	7314.49.00	-- Other	35%	693 517 00	Kg
	7314.50	7314.50.00	- Expanded metal	35%	693 519 00	Kg
<b>73.15</b>			<b>Chain and parts thereof, of iron or steel.</b>			
			- Articulated link chain and parts thereof:			
	7315.11	7315.11.00	-- Roller chain	15%	748 310 00	Kg
	7315.12	7315.12.10	--- Bicycles chains	Each Shs. 24.00 or 25%	748 321 00	Kg
		7315.12.90	--- Other	35%	748 329 00	Kg
	7315.19	7315.19.00	-- Parts	15%	748 390 00	Kg
	7315.20	7315.20.00	- Skid chain	15%	699 210 00	Kg
			- Other chain:			
	7315.81	7315.81.00	-- Stud-link	15%	699 221 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	7315.82	7315.82.00	-- Other, welded link	15%	699 222 00	Kg
	7315.89	7315.89.00	-- Other	15%	699 223 00	Kg
	7315.90	7315.90.00	- Other parts	15%	699 299 00	Kg
<b>73.16</b>	<b>7316.00</b>	<b>7316.00.00</b>	<b>Anchors, grapnels and parts thereof, of iron or steel.</b>	15%	699 610 00	Kg
<b>73.17</b>	<b>7317.00</b>		<b>Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.</b>			
		7317.00.10	--- Hook nails of iron or steel	35%	694 101 00	Kg
		7317.00.20	--- Other nails (excluding hook and roofing nails)	35%	694 102 00	Kg
		7317.00.30	--- Roofing nails	35%	694 103 00	Kg
		7317.00.90	--- Other	35%	694 109 00	Kg
<b>73.18</b>			<b>Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.</b>			
			- Threaded articles:			
	7318.11	7318.11.00	-- Coach screws	35%	694 211 00	Kg
	7318.12	7318.12.00	-- Other wood screws	35%	694 212 00	Kg
	7318.13	7318.13.00	-- Screw hooks and screw rings	35%	694 213 00	Kg

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	7318.14	7318.14.00	-- Self-tapping screws	35%	694 214 00	Kg
	7318.15	7318.15.00	-- Other screws and bolts, whether or not with their nuts or washers	35%	694 215 00	Kg
	7318.16	7318.16.00	-- Nuts	35%	694 216 00	Kg
	7318.19	7318.19.00	-- Other - Non-threaded articles:	35%	694 219 00	Kg
	7318.21	7318.21.00	-- Spring washers and other lock washers	35%	694 221 00	Kg
	7318.22	7318.22.00	-- Other washers	35%	694 222 00	Kg
	7318.23	7318.23.00	-- Rivets	35%	694 223 00	Kg
	7318.24	7318.24.00	-- Cotter-pins and cotter-pins	35%	694 224 00	Kg
	7318.29	7318.29.00	-- Other	35%	694 229 00	Kg
<b>73.19</b>			<b>Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettes and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.</b>			
	7319.10	7319.10.00	- Sewing, darning or embroidery needles	15%	699 311 00	Kg
	7319.20	7319.20.00	- Safety pins	35%	699 321 00	Kg
	7319.30	7319.30.00	- Other pins	35%	699 329 00	Kg
	7319.90	7319.90.00	- Other	35%	699 319 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
<b>73.20</b>			<b>Springs and leaves for springs, of iron or steel.</b>			
	7320.10	7320.10.00	- Leaf-springs and leaves therefor	35%	699 411 00	Kg
	7320.20	7320.20.00	- Helical springs	35%	699 412 00	Kg
	7320.90	7320.90.00	- Other	35%	699 419 00	Kg
<b>73.21</b>			<b>Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.</b>			
			- Cooking appliances and plate warmers:			
	7321.11	7321.11.00	-- For gas fuel or for both gas and other fuels	35%	697 310 00	Number
	7321.12		-- For liquid fuel			
		7321.12.10	--- Unassembled	15%	697 312 10	Number
		7321.12.90	--- Other	30%	697 312 90	Number
	7321.13	7321.13.00	-- For solid fuel	35%	697 313 00	Number
			- Other appliances:			
	7321.81	7321.81.00	-- For gas fuel or for both gas and other fuels	35%	697 321 00	Number
	7321.82	7321.82.00	-- For liquid fuel	35%	697 322 00	Number
	7321.83	7321.83.00	-- For solid fuel	35%	697 323 00	Number
	7321.90	7321.90.00	- Parts	35%	697 330 00	Kg

FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
<b>73.22</b>			<b>Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.</b>			
			- Radiators and parts thereof:			
	7322.11	7322.11.00	-- Of cast iron	15%	812 111 00	Kg
	7322.19	7322.19.00	-- Other	15%	812 119 00	Kg
	7322.90	7322.90.00	- Other	15%	812 150 00	Kg
<b>73.23</b>			<b>Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.</b>			
	7323.10	7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	35%	697 440 00	Kg
			- Other:			
	7323.91	7323.91.00	-- Of cast iron, not enamelled	35%	697 411 00	Kg
	7323.92	7323.92.00	-- Of cast iron, enamelled	35%	697 412 00	Kg
	7323.93	7323.93.00	-- Of stainless steel	35%	697 413 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

<u>Heading No.</u>	<u>H. S. Code</u>	<u>Tariff No.</u>	<u>Tariff Description</u>	<u>Import Duty</u>	<u>SITC No.</u>	<u>Unit of Quantity</u>
	7323.94	7323.94.00	-- Of iron (other than cast iron) or steel, enamelled	35%	697 414 00	Kg
	7323.99	7323.99.00	-- Other	35%	697 419 00	Kg
<b>73.24</b>			<b>Sanitary ware and parts thereof, of iron or steel.</b>			
	7324.10	7324.10.00	- Sinks and washbasins, of stainless steel - Other:	35%	697 511 00	Kg
	7324.21	7324.21.00	-- Of cast iron, whether or not enamelled	35%	697 513 00	Kg
	7324.29	7324.29.00	-- Other	35%	697 515 00	Kg
	7324.90	7324.90.00	- Other, including parts	35%	697 519 00	Kg
<b>73.25</b>			<b>Other cast articles of iron or steel.</b>			
	7325.10	7325.10.00	- Of non-malleable cast iron - Other:	15%	699 620 00	Kg
	7325.91	7325.91.00	-- Grinding balls and similar articles for mills	15%	699 631 00	Kg
	7325.99	7325.99.00	-- Other	35%	699 639 00	Kg
<b>73.26</b>			<b>Other articles of iron or steel.</b>			
			- Forged or stamped, but not further worked:			
	7326.11	7326.11.00	-- Grinding balls and similar articles for mills	15%	699 651 00	Kg
	7326.19	7326.19.00	-- Other	15%	699 659 00	Kg
	7326.20	7326.20.00	- Articles of iron or steel wire	15%	699 670 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	7326.90		- Other			
		7326.90.10	--- Traps and snares for the destruction of pests	35%	699 691 00	Kg
		7326.90.20	--- Reels for fire hose	35%	699 692 00	Kg
		7326.90.90	--- Other	35%	699 699 00	Kg

## CHAPTER 74 – COPPER AND ARTICLES THEREOF

**Note.**

1.- In this Chapter the following expressions have the meanings hereby assigned to them—

(a) **Refined copper**

Metal containing at least 99.85% by weight of copper; or

Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE – OTHER ELEMENTS

Element	Limiting content % by weight
Ag Silver	0.25
As Arsenic	0.5
Cd Cadmium	1.3
Cr Chromium	1.4



## Customs and Excise

## FIRST SCHEDULE—continued

Element	Limiting content % by weight
Mg Magnesium	0.8
PbLead	1.5
S Sulphur	0.7
SnTin	0.8
Te Tellurium	0.8
Zn Zinc	1
Zr Zirconium	0.3
Other elements*, each	0.3

\*Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) **Copper alloys**

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that—

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 2.5%.

(c) **Master alloys**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 28.48.

(c) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two

FIRST SCHEDULE—*continued*

sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03.

(e) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

In the case of heading 74.14, however, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

FIRST SCHEDULE—*continued*(g) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are—

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width.
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 74.09 and 74.10 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading Note.**

1.- In this Chapter the following expressions have the meanings hereby assigned to them—

(a) **Copper-zinc base alloys (brasses)**

Alloys of copper and zinc, with or without other elements. When other elements are present—

- zinc predominates by weight over each of such other elements;

FIRST SCHEDULE—continued

- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers)); and
  - any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).
- (b) **Copper-tin base alloys (bronzes)**  
Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.
- (c) **Copper-nickel-zinc base alloys (nickel silvers)**  
Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight (see copper-zinc alloys (brasses)).
- (d) **Copper-nickel base alloys**  
Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
74.01			<b>Copper mattes; cement copper (precipitated copper).</b>			
	7401.10	7401.10.00	- Copper mattes	15%	283 210 00	Kg
	7401.20	7401.20.00	- Cement copper (precipitated copper)	15%	283 220 00	Kg
74.02	7402.00	7402.00.00	<b>Unrefined copper; copper anodes for electrolytic refining.</b>	15%	682 110 00	Kg
74.03			<b>Refined copper and copper alloys, unwrought.</b>			
	7403.11	7403.11.00	- Refined copper: -- Cathodes and sections of cathodes	15%	682 121 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	7403.12	7403.12.00	-- Wire-bars	15%	682 122 00	Kg
	7403.13	7403.13.00	-- Billets	15%	682 123 00	Kg
	7403.19	7403.19.00	-- Other	15%	682 129 00	Kg
			- Copper alloys:			
	7403.21	7403.21.00	-- Copper-zinc base alloys (brass)	15%	682 141 00	Kg
	7403.22	7403.22.00	-- Copper-tin base alloys (bronze)	15%	682 142 00	Kg
	7403.23	7403.23.00	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15%	682 143 00	Kg
	7403.29	7403.29.00	-- Other copper alloys (other than master alloys of heading 74.05)	15%	682 149 00	Kg
<b>74.04</b>	<b>7404.00</b>	<b>7404.00</b>	<b>Copper waste and scrap.</b>	5%	288 210 00	Kg
<b>74.05</b>	<b>7405.00</b>	<b>7405.00.00</b>	<b>Master alloys of copper.</b>	Free	682 130 00	Kg
<b>74.06</b>			<b>Copper powders and flakes.</b>			
	7406.10	7406.10.00	- Powders of non-lamellar structure	15%	682 621 00	Kg
	7406.20	7406.20.00	- Powders of lamellar structure, flakes	Free	683 622 00	Kg
<b>74.07</b>			<b>Copper bars, rods and profiles.</b>			
	7407.10	7407.10.00	- Of refined copper	Free	682 310 00	Kg
			- Of copper alloys:			
	7407.21	7407.21.00	-- Of copper-zinc base alloys (brass)	15%	682 321 00	Kg
	7407.22	7407.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15%	682 322 00	Kg
	7407.29	7407.29.00	-- Other	Free	682 329 00	Kg

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>74.08</b>			<b>Copper wire.</b>			
			- Of refined copper:			
	7408.11	7408.11.00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	5%	682 411 00	Kg
	7408.19	7408.19.00	-- Other	15%	682 419 00	Kg
			- Of copper alloys:			
	7408.21	7408.21.00	-- Of copper-zinc base alloys (brass)	15%	682 421 00	Kg
	7408.22	7408.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15%	682 422 00	Kg
	7408.29	7408.29.00	-- Other	15%	682 429 00	Kg
<b>74.09</b>			<b>Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.</b>			
			- Of refined copper:			
	7409.11	7409.11.00	-- In coils	15%	682 511 00	Kg
	7409.19	7409.19.00	-- Other	15%	682 519 00	Kg
			- Of copper-zinc base alloys (brass):			
	7409.21	7409.21.00	-- In coils	25%	682 521 00	Kg
	7409.29	7409.29.00	-- Other	25%	682 523 00	Kg
			- Of copper-tin base alloys (bronze):			
	7409.31	7409.31.00	-- In coils	25%	682 525 00	Kg
	7409.39	7409.39.00	-- Other	25%	682 527 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	7409.40	7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	25%	682 528 00	Kg
<b>74.10</b>	7409.90	7409.90.00	- Of other copper alloys <b>Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.</b>	25%	682 529 00	Kg
			- Not backed:			
	7410.11	7410.11.00	-- Of refined copper	15%	682 611 00	Kg
	7410.12	7410.12.00	-- Of copper alloys	15%	682 612 00	Kg
			- Backed:			
	7410.21	7410.21.00	-- Of refined copper	15%	682 613 00	Kg
	7410.22	7410.22.00	-- Of copper alloys	15%	682 619 00	Kg
<b>74.11</b>			<b>Copper tubes and pipes.</b>			
	7411.10	7411.10.00	- Of refined copper	15%	682 711 00	Kg
			- Of copper alloys:			
	7411.21	7411.21.00	-- Of copper-zinc base alloys (brass)	15%	682 713 00	Kg
	7411.22	7411.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15%	682 715 00	Kg
	7411.29	7411.29.00	-- Other	15%	682 719 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>74.12</b>			<b>Copper tube or pipe fittings (for example, couplings, elbows, sleeves).</b>			
	7412.10	7412.10.00	- Of refined copper	15%	682 721 00	Kg
	7412.20	7412.20.00	- Of copper alloys	15%	682 722 00	Kg
<b>74.13</b>	<b>7413.00</b>	<b>7413.00.00</b>	<b>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.</b>	20%	693 120 00	Kg
<b>74.14</b>			<b>Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper.</b>			
	7414.20	7414.20.00	- Cloth	15%	693 522 00	Kg
	7414.90	7414.90.00	- Other	15%	693 529 00	Kg
<b>74.15</b>			<b>Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotter-pins, washers (including spring washers) and similar articles, of copper.</b>			
	7415.10	7415.10.00	- Nails and tacks, drawing pins, staples and similar articles	15%	694 310 00	Kg
			- Other articles, not threaded.			
	7415.21	7415.21.00	-- Washers (including spring washers)	15%	694 321 00	Kg
	7415.29	7415.29.00	-- Other	15%	694 329 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Other threaded articles:			
	7415.33	7415.33.00	-- Screws, bolts and nuts	15%	694 330 00	Kg
	7415.39	7415.39.00	-- Other	15%	694 339 00	Kg
<b>74.16</b>	<b>7416.00</b>	<b>7416.00.00</b>	<b>Copper springs.</b>	15%	699 420 00	Kg
<b>74.17</b>	<b>7417.00</b>	<b>7417.00.00</b>	<b>Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.</b>	25%	697 347 00	Kg
<b>74.18</b>			<b>Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.</b>			
			- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:			
	7418.11	7418.11.00	-- Pot scourers and scouring or polishing pads, gloves and the like	25%	697 421 00	Kg
	7418.19	7418.19.00	-- Other	25%	697 429 00	Kg
	7418.20	7418.20.00	- Sanitary ware and parts thereof	25%	697 520 00	Kg
<b>74.19</b>			<b>Other articles of copper.</b>			
	7419.10	7419.10.00	- Chain and parts thereof	15%	699 710 00	Kg
			- Other:			
	7419.91	7419.91.00	-- Cast, moulded, stamped or forged, but not further worked	25%	699 731 00	Kg
	7419.99	7419.99.00	-- Other	25%	699 739 00	Kg

FIRST SCHEDULE—*continued*

## CHAPTER 75 – NICKEL AND ARTICLES THEREOF

**Note.**

1.- In this Chapter the following expressions have the meanings hereby assigned to them—

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

FIRST SCHEDULE—*continued*(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are—

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 75.06 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading Notes.**

1.- In this Chapter the following expressions have the meanings hereby assigned to them—

(a) **Nickel, not alloyed**

Metal containing by weight at least 99% of nickel plus cobalt, provided that—

- (i) the cobalt content by weight does not exceed 1.5%, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table—

FIRST SCHEDULE—*continued*

TABLE - OTHER ELEMENTS

Element	Limiting content % by weight
Fe Iron	0.5
O Oxygen	0.4
Other elements, each	0.3

(b) **Nickel alloys**

Metallic substances in which nickel predominates by weight over each of the other elements provided that—

- (i) the content by weight of cobalt exceeds 1.5%,
- (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

2.- Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>75.01</b>			<b>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.</b>			
	7501.10	7501.10.00	- Nickel mattes	15%	284.210.00	Kg
	7501.20	7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	15%	284.220.00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>75.02</b>			<b>Unwrought nickel.</b>			
	7502.10	7502.10.00	- Nickel, not alloyed	Free	883 110 00	Kg
	7502.20	7502.20.00	- Nickel alloys	15%	883 120 00	Kg
<b>75.03</b>	<b>7503.00</b>	<b>7503.00.00</b>	<b>Nickel waste and scrap.</b>	15%	288 220 00	Kg
<b>75.04</b>	<b>7504.00</b>	<b>7504.00.00</b>	<b>Nickel powders and flakes.</b>	15%	883 230 00	Kg
<b>75.05</b>			<b>Nickel bars, rods, profiles and wire.</b>			
			- Bars, rods and profiles:			
	7505.11	7505.11.00	-- Of nickel, not alloyed	Free	883 211 00	Kg
	7505.12	7505.12.00	-- Of nickel alloys	Free	883 212 00	Kg
			- Wire:			
	7505.21	7505.21.00	-- Of nickel, not alloyed	15%	883 213 00	Kg
	7505.22	7505.22.00	-- Of nickel alloys	15%	883 219 00	Kg
<b>75.06</b>			<b>Nickel plates, sheets, strip and foil.</b>			
	7506.10	7506.10.00	- Of nickel, not alloyed	15%	883 241 00	Kg
	7506.20	7506.20.00	- Of nickel alloys	15%	883 242 00	Kg
<b>75.07</b>			<b>Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).</b>			
			- Tubes and pipes:			
	7507.11	7507.11.00	-- Of nickel, not alloyed	15%	883 221 00	Kg
	7507.12	7507.12.00	-- Of nickel alloys	15%	883 222 00	Kg
	7507.20	7507.20.00	- Tube or pipe fittings	15%	883 229 00	Kg

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>75.08</b>			<b>Other articles of nickel.</b>			
	7508.10	7508.10.00	- Cloth, grill and netting, of nickel wire	15%	699 751 00	Kg
	7508.90	7508.90.00	- Other	15%	699 759 00	Kg

CHAPTER 76 – ALUMINIUM AND ARTICLES THEREOF

**Note.**

1.- In this Chapter the following expressions have the meanings hereby assigned to them—

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The

FIRST SCHEDULE—*continued*

expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are—

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 76.06 and 76.07 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be

FIRST SCHEDULE—*continued*

considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading Notes.**

1.- In this Chapter the following expressions have the meanings hereby assigned to them—

(a) **Aluminium, not alloyed**

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table—

TABLE - OTHER ELEMENTS

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements <sup>(1)</sup> , each	0.1 <sup>(2)</sup>

<sup>(1)</sup> Other elements are, for example Cr, Cu, Mg, Mn, Ni, Zn.  
<sup>(2)</sup> Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.

(b) **Aluminium alloys**

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that—

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 1%.

2.- Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7616 91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>76.01</b>			<b>Unwrought aluminium.</b>			
	7601.10	7601.10.00	- Aluminium, not alloyed	Free	684 110 00	Kg
	7601.20	7601.20.00	- Aluminium alloys	Free	684 120 00	Kg
<b>76.02</b>	<b>7602.00</b>	<b>7602.00.00</b>	<b>Aluminium waste and scrap.</b>	Free	288 230 00	Kg
<b>76.03</b>			<b>Aluminium powders and flakes.</b>			
	7603.10	7603.10.00	- Powders of non-lamellar structure	15%	684 251 00	Kg
	7603.20	7603.20.00	- Powders of lamellar structure; flakes	Free	684 252 00	Kg
<b>76.04</b>			<b>Aluminium bars, rods and profiles.</b>			
	7604.10	7604.10.00	- Cf aluminium, not alloyed - Cf aluminium alloys.	35%	684 211 00	Kg
	7604.21	7604.21.00	-- Hollow profiles	35%	684 212 00	Kg
	7604.29	7604.29.00	-- Other	35%	684 219 00	Kg
<b>76.05</b>			<b>Aluminium wire.</b>			
			- Cf aluminium, not alloyed:			
	7605.11	7605.11.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	Free	684 221 00	Kg
	7605.19	7605.19.00	-- Other	5%	684 222 00	Kg
			- Cf aluminium alloys:			
	7605.21	7605.21.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	5%	684 223 00	Kg
	7605.29	7605.29.00	-- Other	5%	684 229 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
76.06			<b>Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.</b>			
			- Rectangular (including square):			
			-- Of aluminium, not alloyed			
7606.11		7606.11.10	--- Corrugated	15%	684 231 10	Kg
		7606.11.20	--- Other, enamelled, printed, lithographed, embossed or lacquered	25%	684 231 20	Kg
		7606.11.90	--- Other	15%	684 231 90	Kg
7606.12			-- Of aluminium alloys			
		7606.12.10	--- Corrugated	15%	684 232 10	Kg
		7606.12.20	--- Other, enamelled, printed, lithographed, embossed or lacquered	25%	684 232 20	Kg
		7606.12.90	--- Other	15%	684 232 90	Kg
			-- Other			
7606.91			-- Of aluminium, not alloyed:			
		7606.91.10	--- Corrugated	15%	684 233 10	Kg
		7606.91.20	--- Other, circular, of a thickness of less than 7 mm	25%	684 233 20	Kg
		7606.91.30	--- Other, circular, of a thickness of more than 7 mm	15%	684 233 30	Kg
		7606.91.90	--- Other	15%	684 233 90	Kg
7606.92			-- Of aluminium alloys:			
		7606.92.10	--- Corrugated	15%	684 239 10	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		7606.92.20	--- Other, circular, of a thickness of less than 7 mm	25%	684 239 20	Kg
<b>76.07</b>		7606.92.90	--- Other -- Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness not exceeding 0.2 mm	15%	684 239 90	Kg
			- Not backed			
	7607.11		-- Rolled but not further worked			
		7607.11.10	--- Unprinted	Free	684 241 10	Kg
		7607.11.90	--- Other	25%	684 241 90	Kg
	7607.19		- Other			
		7607.19.10	--- Unprinted	Free	684 249 10	Kg
		7607.19.90	--- Other	25%	684 249 00	Kg
	7607.20		- Backed			
		7607.20.10	--- Unprinted	Free	684 241 00	Kg
		7607.20.90	--- Other	15%	684 249 90	Kg
<b>76.08</b>			<b>Aluminium tubes and pipes.</b>			
	7608.10	7608.10.00	- Of aluminium, not alloyed	35%	684 261 00	Kg
	7608.20	7608.20.00	- Of aluminium alloys	35%	684 262 00	Kg
<b>76.09</b>	<b>7609.00</b>	<b>7609.00.00</b>	<b>Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).</b>	15%	684 270 00	Kg

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
76.10			Aluminium structures (excluding prefabricated buildings of heading 84.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.			
	7610 10	7610.10.00	- Doors, windows and their frames and thresholds for doors	35%	691 210 00	Kg
	7610 90	7610.90.00	- Other	35%	691 290 00	Kg
76.11	7611.00	7611.00.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	25%	692 120 00	Kg
76.12			Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	7612.10	7612.10.00	- Collapsible tubular containers	15%	692 421 00	Kg
	7612.90		- Other			
		7612.90.10	--- Milk containers of a capacity not exceeding 10 litres	25%	692 429 10	Kg
		7612.90.30	--- Milk containers of a capacity exceeding 10 litres	25%	692 429 30	Kg
		7612.90.90	--- Other	15%	692 429 30	Kg
<b>76.13</b>	<b>7613.00</b>	<b>7613.00.00</b>	<b>Aluminium containers for compressed or liquefied gas.</b>	15%	692 440 00	Kg
<b>76.14</b>			<b>Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.</b>			
	7614.10	7614.10.00	- With steel core	25%	693 131 00	Kg
	7614.90	7614.90.00	- Other	25%	693 139 00	Kg
<b>76.15</b>			<b>Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.</b>			
			- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:			
	7615.11	7615.11.00	-- Pot scourers and scouring or polishing pads, gloves and the like	25%	697 439 00	Kg

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	7615.19	7615.19.00	-- Other	25%	697 431 00	Kg
	7615.20	7615.20.00	- Sanitary ware and parts thereof	25%	697 530 00	Kg
<b>76.16</b>			<b>Other articles of aluminium.</b>			
	7616.10	7616.10.00	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	15%	694 400 00	Kg
			- Other:			
	7616.91	7616.91.00	-- Cloth, grill, netting and fencing, of aluminium wire	15%	699 791 00	Kg
	7616.99	7616.99.00	Other	15%	699 790 00	Kg

CHAPTER 77 – (RESERVED FOR POSSIBLE FUTURE USE IN THE HARMONIZED SYSTEM)

CHAPTER 78 – LEAD AND ARTICLES THEREOF

**Note.**

1.- In this Chapter the following expressions have the meanings hereby assigned to them—

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or

FIRST SCHEDULE—*continued*

polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(c) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are—

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

FIRST SCHEDULE—continued

Heading 78.04 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-sections, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading Note.**

- 1.- In this Chapter the expression "refined lead" means—  
Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table—

TABLE – OTHER ELEMENTS

Element	Limiting content % by weight
Ag Silver	0.02
As Arsenic	0.005
Bi Bismuth	0.05
Ca Calcium	0.002
Cd Cadmium	0.002
Cu Copper	0.08
Fe Iron	0.002



## Customs and Excise

## FIRST SCHEDULE—continued

Element	Limiting content % by weight
S Sulphur	0.002
Sb Antimony	0.005
Sn Tin	0.005
Zn Zinc	0.002
Other (for example Te), each	0.001

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>78.01</b>			<b>Unwrought lead.</b>			
	7801.10	7801.10.00	- Refined lead	Free	685 120 00	Kg
			- Other:			
	7801.91	7801.91.00	-- Containing by weight antimony as the principal other element	Free	685 111 00	Kg
	7801.99	7801.99.10	--- Alloys	Free	685 119 10	Kg
		7801.99.90	--- Other	Free	685 119 90	Kg
<b>78.02</b>	<b>7802.00</b>	<b>7802.00.00</b>	<b>Lead waste and scrap.</b>	Free	288 240 00	Kg
<b>78.03</b>	<b>7803.00</b>	<b>7803.00.00</b>	<b>Lead bars, rods, profiles and wire.</b>	Free	685 210 00	Kg
<b>78.04</b>			<b>Lead plates, sheets, strips and foil; lead powder and flakes.</b>			
			- Plates, sheets, strips and foil;			
	7804.11	7804.11.00	-- Sheets, strips and foil of a thickness (excluding any backing) not exceeding 0.2 mm	15%	685 221 00	Kg

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		7804.19.00	-- Other plates, sheets, strips and foil of lead	15%	885 222 00	Kg
		7804.20.00	-- powders and flakes of lead	15%	685 229 00	Kg
<b>7805</b>	7805.00	7805.00.00	- Lead tubes, pipes and tubes or pipe fitting (for example coupling, elbows and sleeves)	15%	685 240 00	Kg
<b>7806</b>	7806.00	7806.00.00	- Other articles of lead	15%	699 760 00	Kg

CHAPTER 79 – ZINC AND ARTICLES THEREOF

**Note.**

1.- In this Chapter the following expressions have the meanings hereby assigned to them—

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The

FIRST SCHEDULE—*continued*

expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are—

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width.
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 79.05 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be

FIRST SCHEDULE—*continued*

considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading Note.**

1.- In this Chapter the following expressions have the meanings hereby assigned to them—

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5% of zinc.

(b) **Zinc alloys**

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

(c) **Zinc dust**

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>79.01</b>			<b>Unwrought zinc.</b>			
			- Zinc, not alloyed:			
	7901.11	7901.11.00	-- Containing by weight 99.99% or more of zinc	Free	686 111 00	Kg
	7901.12	7901.12.00	-- Containing by weight less than 99.99% of zinc	Free	686 112 00	Kg
	7901.20	7901.20.00	- Zinc alloys	Free	686 120 00	Kg
<b>79.02</b>	<b>7902.00</b>	<b>7902.00.00</b>	<b>Zinc waste and scrap.</b>	Free	288 250 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
79.03	7903.10	7903.10.00	Zinc dust, powders and flakes.			
			- Zinc dust	15%	686 331 00	Kg
	7903.90	7903.90.00	- Other	15%	686 339 00	Kg
79.04	7904.00	7904.00.00	Zinc bars, rods, profiles and wire.	15%	686 310 00	Kg
79.05	7905.00	7905.00.00	Zinc plates, sheets, strip and foil.	15%	686 320 00	Kg
79.06			Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).			
	7906.00	7906.00.10	--- Rain water drain pipes	15%	686 341 00	Kg
		7906.00.90	--- Other	15%	686 349 00	Kg
79.07			Other articles of zinc.			
	7907.00	7907.00.10	--- Gutters, roof capping, skylight frames and other fabricated components	15%	699 771 00	Kg
		7907.00.90	--- Other	35%	699 779 00	Kg

## CHAPTER 80 – TIN AND ARTICLES THEREOF

## Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them—

## (a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two

FIRST SCHEDULE—*continued*

sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are—

of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

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 Customs and Excise
 

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FIRST SCHEDULE—*continued*

Headings 80.04 and 80.05 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading Note.**

1.- In this Chapter the following expressions have the meanings hereby assigned to them—

(a) **Tin, not alloyed**

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table

TABLE - OTHER ELEMENTS

Element		Limiting content % by weight
Bi	Bismuth	0.1
Cu	Copper	0.4

(b) **Tin alloys**

Metallic substances in which tin predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 1%, or

- (i) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
80.01	8001.10	8001.10.00	Unwrought tin.			
			- Tin, not alloyed	Free	687 110 00	Kg
	8001.20	8001.20.00	- Tin alloys	Free	687 120 00	Kg
80.02	8002.00	8002.00.00	Tin waste and scrap.	Free	288 260 00	Kg
80.03	8003.00	8003.00.00	Tin bars, rods, profiles and wire.	15%	687 210 00	Kg
80.04	8004.00	8004.00.00	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	15%	687 220 00	Kg
80.05	8005.00	8005.00.00	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.	15%	687 230 00	Kg
80.06	8006.00	8006.00.00	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	15%	687 240 00	Kg
80.07	8007.00	8007.00.00	Other articles of tin.	35%	699 781 00	Kg



## FIRST SCHEDULE—continued

## CHAPTER 81 – OTHER BASE METALS; CERMETS; ARTICLES THEREOF

**Subheading Note.**

1.- Note 1 to Chapter 74, defining "bars and rods", "profiles", "wire" and "plates, sheets, strip and foil" applies, *mutatis mutandis*, to this Chapter.

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>81.01</b>			<b>Tungsten (wolfram) and articles thereof, including waste and scrap.</b>			
	8101.10	8101.10.00	- Powders	15%	689 111 00	Kg
			- Other:			
	8101.94	8101.94.00	-- Unwrought tungsten, including bars and rods obtained simply by sintering	15%	689 114 00	Kg
	8101.95	8101.95.00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	15%	699 915 00	Kg
	8101.96	8101.96.00	-- Wire	15%	699 916 00	Kg
	8101.97	8101.97.00	-- Waste and scrap	15%	689 117 00	Kg
	8101.99	8101.99.00	-- Other	15%	699 919 00	Kg
<b>81.02</b>			<b>Molybdenum and articles thereof, including waste and scrap.</b>			
	8102.10	8102.10.00	- Powders	15%	689 121 00	Kg
			- Other:			
	8102.94	8102.94.00	-- Unwrought molybdenum including bars and rods obtained simply by sintering, waste and scrap	15%	689 124 00	Kg

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8102.95	8102.95.00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	15%	699 925 00	Kg
	8102.96	8102.96.00	-- Wire	15%	699 926 00	Kg
	8102.97	8102.97.00	-- Waste and scrap	15%	689 127 00	Kg
	8102.99	8102.99.00	-- Other	15%	699 929 00	Kg
<b>81.03</b>			<b>Tantalum and articles thereof, including waste and scrap.</b>			
	8103.20	8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	15%	689 132 00	Kg
	8103.30	8103.30.00	- Waste and scrap	15%	689 133 00	Kg
	8103.90	8103.90.00	- Other	15%	699 930 00	Kg
<b>81.04</b>			<b>Magnesium and articles thereof, including waste and scrap.</b>			
			- Unwrought magnesium:			
	8104.11	8104.11.00	-- Containing at least 99.8% by weight of magnesium	15%	689 151 00	Kg
	8104.19	8104.19.00	-- Other	15%	689 159 00	Kg
	8104.20	8104.20.00	- Waste and scrap	15%	689 140 00	Kg
	8104.30	8104.30.00	- Rasplings, turnings and granules, graded according to size; powders	15%	699 941 00	Kg
	8104.90	8104.90.00	- Other	15%	699 949 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>81.05</b>			<b>Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.</b>			
	8105.20	8105.20.00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	15%	689 812 00	Kg
	8105.30	8105.30.00	- Waste and scrap	15%	689 813 00	Kg
	8105.90	8105.90.00	- Other	15%	689 810 00	Kg
<b>81.06</b>	<b>8106.00</b>	<b>8106.00.00</b>	<b>Bismuth and articles thereof, including waste and scrap.</b>	15%	689 920 00	Kg
<b>81.07</b>			<b>Cadmium and articles thereof, including waste and scrap.</b>			
	8107.20	8107.20.00	- Unwrought cadmium; powders	15%	689 820 00	Kg
	8107.30	8107.30.00	- Waste and scrap	15%	689 823 00	Kg
	8107.90	8107.90.00	- Other	15%	689 830 00	Kg
<b>81.08</b>			<b>Titanium and articles thereof, including waste and scrap.</b>			
	8108.20	8108.20.00	- Unwrought titanium; powders	15%	689 832 00	Kg
	8108.30	8108.30.00	- Waste and scrap	15%	689 830 00	Kg
	8108.90	8108.90.00	- Other	15%	689 850 00	Kg
<b>81.09</b>			<b>Zirconium and articles thereof, including waste and scrap.</b>			
	8109.20	8109.20.00	- Unwrought zirconium; powders	15%	689 842 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8109.30	8109.30.00	-Waste and scrap	15%	689 843 00	Kg
	8109.90	8109.90.00	- Other	15%	699 870 00	Kg
<b>81.10</b>			<b>Antimony and articles thereof, including waste and scrap.</b>			
	8110.10	8110.10.00	- Unwrought antimony; powders	15%	689 931 00	Kg
	8110.20	8110.20.00	- Waste and scrap	15%	689 932 00	Kg
	8110.90	8110.90.00	- Other	15%	689 939 00	Kg
<b>81.11</b>	<b>8111.00</b>	<b>8111.00.00</b>	<b>Manganese and articles thereof, including waste and scrap.</b>	15%	689 940 00	Kg
<b>81.12</b>			<b>Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.</b>			
			- Beryllium:			
	8112.12	8112.12.00	-- Unwrought; powders	15%	689 912 00	Kg
	8112.13	8112.13.00	-- Waste and scrap	15%	689 913 00	Kg
	8112.19	8112.19.00	-- Other	15%	699 950 00	Kg
			- Chromium			
	8112.21	8112.21.00	-- Unwrought; powders	15%	689 951 00	Kg
	8112.22	8112.22.00	-- Waste and scrap	15%	689 952 00	Kg
	8112.29	8112.29.00	-- Other	15%	689 959 00	Kg
	8112.30	8112.30.00	- Germanium	15%	689 960 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8112.40	8112.40.00	- Vanadium - Thallium;	15%	689 970 00	Kg
	8112.51	8112.51.00	-- Unwrought; powders	15%	689 981 00	Kg
	8112.52	8112.52.00	-- Waste and scrap	15%	689 985 20	Kg
	8112.59	8112.59.00	-- Other - Other:	15%	689 995 90	Kg
	8112.92	8112.92.00	-- Unwrought; waste and scrap; powders	15%	689 982 00	Kg
	8112.99	8112.99.00	-- Other	15%	689 990 00	Kg
<b>81.13</b>	<b>8113.00</b>	<b>8113.00.00</b>	<b>Cermets and articles thereof, including waste and scrap.</b>	15%	689 990 00	Kg

## CHAPTER 82 – TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL

## Notes.

- 1.- Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of—
- Base metal;
  - Metal carbides or cermets;
  - Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet, or

FIRST SCHEDULE—continued

- (c) 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.- Part of base metal of the articles 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 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.  
Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.
- 3.- Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
82.01			Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.			
	8201.10	8201.10.00	- Spades and shovels	15%	695 110 00	Kg
	8201.20	8201.20.00	- Forks	15%	695 120 00	Kg
	8201.30	8201.30.00	- Mattocks, picks, hoes and rakes	15%	695 130 00	Kg
	8201.40	8201.40.00	- Axes, bill hooks and similar hewing tools	15%	695 140 00	Kg
	8201.50	8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	15%	695 150 00	Kg
	8201.60	8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	15%	695 160 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8201.90	8201.90.00	- Other hand tools of a kind used in agriculture, horticulture or forestry	15%	695 190 00	Kg
<b>82.02</b>			<b>Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).</b>			
	8202.10	8202.10.00	- Hand saws	15%	695 210 00	Kg
	8202.20	8202.20.00	- Band saw blades	15%	695 510 00	Kg
			- Circular saw blades (including slitting or slotting saw blades):			
	8202.31	8202.31.00	-- With working part of steel	15%	695 520 00	Kg
	8202.39	8202.39.00	-- Other, including parts	15%	695 539 00	Kg
	8202.40	8202.40.00	- Chain saw blades	15%	695 540 00	Kg
			- Other saw blades:			
	8202.91	8202.91.00	-- Straight saw blades, for working metal	15%	695 550 00	Kg
	8202.99	8202.99.00	-- Other	15%	695 590 00	Kg
<b>82.03</b>			<b>Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.</b>			
	8203.10	8203.10.00	- Files, rasps and similar tools	15%	695 220 00	Kg
	8203.20	8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	15%	695 232 00	Kg

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8203.30	8203.30.00	- Metal cutting shears and similar tools	15%	695 233 00	Kg
	8203.40	8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	15%	695 234 00	Kg
<b>82.04</b>			<b>Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.</b>			
			- Hand-operated spanners and wrenches			
	8204.11	8204.11.00	-- Non-adjustable	15%	695 311 00	Kg
	8204.12	8204.12.00	-- Adjustable	15%	695 312 00	Kg
	8204.20	8204.20.00	- Interchangeable spanner sockets, with or without handles	15%	695 320 00	Kg
<b>82.05</b>			<b>Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.</b>			
	8205.10	8205.10.00	- Drilling, threading or tapping tools	15%	695 410 00	Kg
	8205.20	8205.20.00	- Hammers and sledge hammers	15%	695 420 00	Kg
	8205.30	8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	15%	695 430 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8205 40	8205.40.00	- Screwdrivers	15%	695 440 00	Kg
			- Other hand tools (including glaziers' diamonds);			
	8205 51	8205.51.00	-- Household tools	15%	695 451 00	Kg
	8205 59	8205.59.00	-- Other	15%	695 461 00	Kg
	8205 60	8205.60.00	- Blow lamps	15%	695 469 00	Kg
	8205 70	8205.70.00	- Vices, clamps and the like	15%	695 470 00	Kg
	8205 80	8205.80.00	- Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	15%	695 480 00	Kg
	8205 90	8205.90.00	- Sets of articles of two or more of the foregoing subheadings	15%	695 490 00	Kg
<b>82.06</b>	<b>8206.00</b>	<b>8206.00.00</b>	<b>Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.</b>	15%	695 700 00	Kg
<b>82.07</b>			<b>Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.</b>			
			- Rock drilling or earth boring tools:			
	8207 13	8207.13.00	-- With working part of cermets	15%	695 631 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8207.19	8207.19.00	-- Other, including parts	15%	695 639 00	Kg
	8207.20	8207.20.00	- Dies for drawing or extruding metal	15%	695 642 00	Kg
	8207.30	8207.30.00	- Tools for pressing, stamping or punching	15%	695 643 00	Kg
	8207.40	8207.40.00	- Tools for tapping or threading	15%	695 644 00	Kg
	8207.50	8207.50.00	- Tools for drilling, other than for rock drilling	15%	695 645 00	Kg
	8207.60	8207.60.00	- Tools for boring or broaching	Free	695 646 00	Kg
	8207.70	8207.70.00	- Tools for milling	15%	695 647 00	Kg
	8207.80	8207.80.00	- Tools for turning	Free	695 648 00	Kg
	8207.90	8207.90.00	- Other interchangeable tools	15%	695 649 00	Kg
<b>82.08</b>			<b>Knives and cutting blades, for machines or for mechanical appliances.</b>			
	8208.10	8208.10.00	- For metal working	15%	695 611 00	Kg
	8208.20	8208.20.00	- For wood working	15%	695 612 00	Kg
	8208.30	8208.30.00	- For kitchen appliances or for machines used by the food industry	25%	695 613 00	Kg
	8208.40	8208.40.00	- For agricultural, horticultural or forestry machines	15%	695 614 00	Kg
	8208.90	8208.90.00	- Other	15%	695 619 00	Kg
<b>82.09</b>	<b>8209.00</b>	<b>8209.00.00</b>	<b>Plates, sticks, tips and the like for tools, unmounted, of cermets.</b>	Free	695 620 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
82.10	8210.00	8210.00.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	35%	697 810 00	Kg
82.11			<b>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.</b>			
	8211.10	8211.10.00	- Sets of assorted articles - Other:	35%	696 810 00	Number
	8211.91	8211.91.00	-- Table knives having fixed blades	25%	696 891 00	Number
	8211.92	8211.92.00	-- Other knives having fixed blades	25%	696 892 00	Number
	8211.93	8211.93.00	-- Knives having other than fixed blades	35%	696 893 00	Number
	8211.94	8211.94.00	-- Blades	35%	696 894 00	Kg
	8211.95	8211.95.00	-- Handles of base metal	35%	696 895 00	Kg
82.12			<b>Razors and razor blades (including razor blade blanks in strips).</b>			
	8212.10	8212.10.00	- Razors	25%	696 310 00	Kg
	8212.20	8212.20.10	--- Razor blade blanks in strips	25%	696 351 00	Kg
		8212.20.90	--- Other	25%	696 359 00	Kg
	8212.90	8212.90.00	- Other parts	25%	696 380 00	Kg
82.13	8213.00	8213.00.00	<b>Scissors, tailors' shears and similar shears, and blades therefor.</b>	15%	696 400 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>2.14</b>			<b>Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).</b>			
	8214 10	8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	25%	696 510 00	Kg
	8214 20	8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	25%	696 550 00	Kg
	8214 90	8214.90.00	- Other	25%	696 590 00	Kg
<b>82.15</b>			<b>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.</b>			
	8215 10	8215.10.00	- Sets of assorted articles containing at least one article plated with precious metal	25%	696 610 00	Kg
	8215 20	8215.20.00	- Other sets of assorted articles	25%	696 620 00	Kg
			- Other:			
	8215 91	8215.91.00	-- Plated with precious metal	25%	696 630 00	Kg
	8215 99	8215.99.00	-- Other	25%	696 690 00	Kg

## FIRST SCHEDULE—continued

## CHAPTER 83 – MISCELLANEOUS ARTICLES OF BASE METAL

## Notes.

- 1.- For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
- 2.- For the purposes of heading 83.02, the word “castors” means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
83.01			Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.			
			- Padlocks:			
	8301.10	8301.10.10	--- Unassembled	15%	699 111 10	Kg
		8301.10.90	--- Other	25%	699 119 00	Kg
	8301.20	8301.20.00	- Locks of a kind used for motor vehicles	25%	699 112 00	Kg
	8301.30	8301.30.00	- Locks of a kind used for furniture	25%	699 113 00	Kg
	8301.40		- Other locks			
		8301.40.10	--- Unassembled	15%	699 144 10	Kg
		8301.40.90	--- Other	25%	699 144 90	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8301.50	8301.50.00	- Clasps and frames with clasps incorporating locks	25%	699 115 00	Kg
	8301.60	8301.60.00	- Parts	15%	699 116 00	Kg
	8301.70	8301.70.00	- Keys presented separately	25%	699 117 00	Kg
<b>83.02</b>			<b>Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.</b>			
	8302.10	8302.10.00	- Hinges	25%	699 131 00	Kg
	8302.20	8302.20.00	- Castors	Free	699 140 00	Kg
	8302.30	8302.30.00	- Other mountings, fittings and similar articles suitable for motor vehicles	15%	699 150 00	Kg
	8302.41	8302.41.00	-- Suitable for buildings	25%	699 161 00	Kg
	8302.42	8302.42.00	-- Other, suitable for furniture	15%	699 170 00	Kg
	8302.49	8302.49.00	-- Other	15%	699 191 00	Kg
	8302.50	8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures	15%	699 195 00	Kg
	8302.60	8302.60.00	- Automatic door closers	15%	699 196 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
3.03	8303.00	8303.00.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	15%	699 120 00	Kg
83.04	8304.00	8304.00.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	25%	695 110 00	Kg
83.05			Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.			
	8305.10	8305.10.00	- Fittings for loose-leaf binders or files	25%	695 121 00	Kg
	8305.20	8305.20.00	- Staples in strips	25%	695 122 00	Kg
	8305.90	8305.90.00	- Other, including parts	25%	695 129 00	Kg
83.06			Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.			
	8306.10	8306.10.00	- Bells, gongs and the like	25%	699 520 00	Kg

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Statuettes and other ornaments:			
	8306.21	8306.21.00	-- Plated with precious metal	25%	697 821 00	Kg
	8306.29	8306.29.00	-- Other	25%	697 822 00	Kg
	8306.30	8306.30.00	- Photograph, picture or similar frames; mirrors	25%	697 823 00	Kg
<b>83.07</b>			<b>Flexible tubing of base metal, with or without fittings.</b>			
	8307.10	8307.10.00	- Of iron or steel	15%	699 511 00	Kg
	8307.90	8307.90.00	- Of other base metal	15%	699 519 00	Kg
<b>83.08</b>			<b>Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.</b>			
	8308.10	8308.10.00	- Hooks, eyes and eyelets	25%	699 331 00	Kg
	8308.20	8308.20.00	- Tubular or bifurcated rivets	25%	699 332 00	Kg
	8308.90	8308.90.00	- Other, including parts	25%	699 339 00	Kg
<b>83.09</b>			<b>Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.</b>			



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8309.10	8309.10.00	- Crown corks	25%	699 531 00	Kg
	8309.90		- Other			
		8309.90.10	--- Ends and lids for compressed gas containers, of base metal	Free	699 539 10	Kg
		8309.90.90	--- Other packing accessories of base metal	5%	699 539 90	Kg
<b>83.10</b>	<b>8310.00</b>	<b>8310.00.00</b>	<b>Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.</b>	25%	699 541 00	Kg
<b>83.11</b>			<b>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.</b>			
	8311.10	8311.10.00	- Coated electrodes of base metal, for electric arc-welding	25%	699 551 00	Kg
	8311.20	8311.20.00	- Cored wire of base metal, for electric arc-welding	25%	699 553 00	Kg
	8311.30	8311.30.00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	Free	699 555 00	Kg
	8311.90	8311.90.00	- Other, including parts	15%	699 559 00	Kg

FIRST SCHEDULE—*continued*SECTION XVI – MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT;  
PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND  
SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES**Notes.****1. This Section does not cover—**

- (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
- (b) Articles of leather or of composition leather (heading 42.04) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
- (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
- (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
- (e) Transmission or conveyor belts or belting of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (h) Drill pipe (heading 73.04);
- (ij) Endless belts of metal wire or strip (Section XV)—
- (k) Articles of Chapter 82 or 83;
- (l) Articles of Section XVII—
- (m) Articles of Chapter 90;

FIRST SCHEDULE—*continued*

- (n) Clocks, watches or other articles of Chapter 91;
  - (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); 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 68.04 or 69.09);
  - (p) Articles of Chapter 95; or
  - (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).
- 2.- Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules—
- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.85, 85.03, 85.22, 85.29, 85.36 and 85.48) 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 of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.36 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
  - (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.36 as appropriate or, failing that, in heading 84.85 or 85.48.
- 3.- Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
- 4.- Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

FIRST SCHEDULE—*continued*

- 5.- For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

## CHAPTER 84—NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

**Notes.****1.- This Chapter does not cover—**

- (a) Millstones, grindstones or other articles of Chapter 68;
  - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
  - (c) Laboratory glassware (heading 70.17), machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
  - (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
  - (e) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
  - (f) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
- 2.- Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group and not the latter.
- Heading 84.19 does not, however, cover—
- (a) Germination plant, incubators or brooders (heading 84.36);
  - (b) Grain dampening machines (heading 84.37);
  - (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
  - (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51), or
  - (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

FIRST SCHEDULE—*continued*

Heading 84.22 does not cover—

- (a) Sewing machines for closing bags or similar containers (heading 84.52); or
- (b) Office machinery of heading 84.72.

Heading 84.24 does not cover—

Ink-jet printing machines (heading 84.43 or 84.71).

- 3.- A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
- 4.- Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either—
  - (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
  - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
  - (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
- 5.- (A) For the purposes of heading 84.71, the expression "**automatic data processing machines**" means—
  - (a) Digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and, (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;
  - (b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
  - (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

FIRST SCHEDULE—*continued*

- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph (E) below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions—
- (a) It is of a kind solely or principally used in an automatic data processing system;
  - (b) It is connectable to the central processing unit either directly or through one or more other units; and
  - (c) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.
- (C) Separately presented units of an automatic data processing machine are to be classified in heading 84.71.
- (D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (B) (b) and (B) (c) above, are in all cases to be classified as units of heading 84.71.
- (E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
- 6.- Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.  
Other steel balls are to be classified in heading 73.26.
- 7.- 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 3 to Section XVI, a machine the principal purpose of which 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 84.79. Heading 84.79 also covers 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.
- 8.- For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm × 100 mm × 45 mm.

## Customs and Excise

## FIRST SCHEDULE—continued

**Subheading Notes.**

- 1.- For the purposes of subheading 8471.49, the term “**systems**” means automatic data processing machines whose units satisfy the conditions laid down in Note 5(B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
- 2.- Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.
- 9.- For the purpose of this Headings 84.43 machines shall be deemed to be suitable for use in offices if they are exclusively office work and have format A4 size (297mm × 210mm) and in one colour. Any other format size including A4 size producing multi-colour is for industry.

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>84.01</b>			<b>Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.</b>			
	8401.10	8401.10.00	- Nuclear reactors	Free	718 710 00	Kg
	8401.20	8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	Free	728 470 00	Kg
	8401.30	8401.30.00	- Fuel elements (cartridges), non-irradiated	Free	718 770 00	Kg
	8401.40	8401.40.00	- Parts of nuclear reactors	Free	718 780 00	Kg
<b>84.02</b>			<b>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.</b>			

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Steam or other vapour generating boilers:			
	8402.11	8402.11.00	-- Watertube boilers with a steam production exceeding 45 t per hour	Free	711 111 00	Kg
	8402.12	8402.12.00	-- Watertube boilers with a steam production not exceeding 45 t per hour	Free	711 112 00	Kg
	8402.19	8402.19.00	-- Other vapour generating boilers, including hybrid boilers	Free	711 119 00	Kg
	8402.20	8402.20.00	- Super-heated water boilers	Free	711 120 00	Kg
	8402.90	8402.90.00	- Parts	5%	711 910 00	Kg
<b>84.03</b>			<b>Central heating boilers other than those of heading 84.02.</b>			
	8403.10	8403.10.00	- Boilers	15%	812 170 00	Number
	8403.90	8403.90.00	- Parts	15%	812 190 00	Kg
<b>84.04</b>			<b>Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.</b>			
	8404.10	8404.10.00	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	Free	711 210 00	Kg
	8404.20	8404.20.00	- Condensers for steam or other vapour power units	5%	711 220 00	Kg
	8404.90	8404.90.00	- Parts	5%	711 920 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>84.05</b>			<b>Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.</b>			
	8405.10	8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	Free	741 710 00	Kg
	8405.90	8405.90.00	- Parts	5%	741 720 00	Kg
<b>84.06</b>			<b>Steam turbines and other vapour turbines.</b>			
	8406.10	8406.10.00	- Turbines for marine propulsion - Other turbines:	Free	712 110 00	Number
	8406.81	8406.81.00	-- Of an output exceeding 40 MW	Free	712 191 00	Number
	8406.82	8406.82.00	-- Of an output not exceeding 40 MW	Free	712 192 00	Number
	8406.90	8406.90.00	- Parts	5%	712 800 00	Kg
<b>84.07</b>			<b>Spark-ignition reciprocating or rotary internal combustion piston engines.</b>			
	8407.10	8407.10.00	- Aircraft engines - Marine propulsion engines:	15%	713 110 00	Number
	8407.21	8407.21.00	-- Outboard motors	15%	713 310 00	Number
	8407.29	8407.29.00	-- Other	5%	713 320 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:			
8407.31			-- Of a cylinder capacity not exceeding 50 cc			
	8407.31.10		--- For road vehicles	15%	713 211 10	Number
	8407.31.20		--- For tractors	15%	713 211 20	Number
	8407.31.90		--- Other	15%	713 211 90	Number
8407.32			-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc			
	8407.32.10		--- For road vehicles	15%	713 212 10	Number
	8407.32.20		--- For tractors	15%	713 212 20	Number
	8407.32.90		--- Other	15%	713 212 90	Number
8407.33			-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc			
	8407.33.10		--- For road vehicles	15%	713 213 10	Number
	8407.33.20		--- For tractors	15%	713 213 20	Number
	8407.33.90		--- Other	15%	713 213 90	Number
8407.34			-- Of a cylinder capacity exceeding 1,000 cc			
	8407.34.10		--- For road vehicles	15%	713 221 00	Number
	8407.34.20		--- For tractors	15%	713 222 00	Number
	8407.34.90		--- Other	15%	713 229 00	Number
8407.90	8407.90.00		- Other engines	15%	713 810 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>84.08</b>			<b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).</b>			
	8408.10	8408.10.00	- Marine propulsion engines	5%	713 330 00	Number
	8408.20		- Engines of a kind used for the propulsion of vehicles of Chapter 87:			
		8408.20.10	--- For road vehicles	15%	713 231 00	Number
		8408.20.20	--- For tractors	15%	713 232 00	Number
		8408.20.90	--- Other	15%	713 239 00	Number
	8408.90	8408.90.00	- Other engines	15%	713 820 00	Number
<b>84.09</b>			<b>Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.</b>			
	8409.10	8409.10.00	- For aircraft engines	5%	713 190 00	Kg
			- Other:			
	8409.91		-- Suitable for use solely or principally with spark-ignition internal combustion piston engines			
		8409.91.10	--- For road vehicle engines	15%	713 911 00	Kg
		8409.91.20	--- For tractor engines	15%	713 912 00	Kg
		8409.91.30	--- For other engines, other than marine propulsion engines	15%	713 913 00	Kg
		8409.91.40	--- For outboard motors	15%	713 914 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		8409.91.50	--- For other marine propulsion engines	15%	713 915 00	Kg
		8409.91.90	--- Other	15%	713 919 00	Kg
	8409.99		-- Other			
		8409.99.10	--- For road vehicle engines	15%	713 921 00	Kg
		8409.99.20	--- For tractor engines	15%	713 922 00	Kg
		8409.99.30	--- For other engines other than marine propulsion engines	15%	713 923 00	Kg
		8409.99.40	--- For outboard motors	15%	713 924 00	Kg
		8409.99.50	--- For other marine propulsion engines	15%	713 925 00	Kg
		8409.99.90	--- Other	15%	713 929 00	Kg
<b>84.10</b>			<b>Hydraulic turbines, water wheels, and regulators therefor.</b>			
			- Hydraulic turbines and water wheels:			
	8410.11	8410.11.00	-- Of a power not exceeding 1,000 kW	Free	718 111 00	Number
	8410.12	8410.12.00	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	Free	718 112 00	Number
	8410.13	8410.13.00	-- Of a power exceeding 10,000 kW	Free	718 113 00	Number
	8410.90	8410.90.00	- Parts, including regulators	5%	718 190 00	Kg
<b>84.11</b>			<b>Turbo-jets, turbo-propellers and other gas turbines.</b>			
			- Turbo-jets:			
	8411.11	8411.11.00	-- Of a thrust not exceeding 25 kN	15%	714 411 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8411.12	8411.12.00	-- Of a thrust exceeding 25 kN - Turbo-propellers:	15%	714 412 00	Number
	8411.21	8411.21.00	-- Of a power not exceeding 1,100 kW	Free	714 811 00	Number
	8411.22	8411.22.00	-- Of a power exceeding 1,100 kW - Other gas turbines:	Free	714 812 00	Number
	8411.81	8411.81.00	-- Of a power not exceeding 5,000 kW	15%	714 891 00	Number
	8411.82	8411.82.00	-- Of a power exceeding 5,000 kW - Parts:	15%	714 892 00	Number
	8411.91		-- Of turbo-jets or turbo-propellers			
		8411.91.10	--- For aircrafts	5%	714 911 00	Kg
		8411.91.90	--- Other	15%	714 919 00	Kg
	8411.99	8411.99.00	-- Other	15%	714 990 00	Kg
<b>84.12</b>			<b>Other engines and motors.</b>			
	8412.10	8412.10.00	- Reaction engines other than turbo-jets - Hydraulic power engines and motors:	5%	714 490 00	Number
	8412.21	8412.21.00	-- Linear acting (cylinders)	Free	718 910 00	Number
	8412.29	8412.29.00	-- Other - Pneumatic power engines and motors:	Free	718 931 00	Number
	8412.31	8412.31.00	-- Linear acting (cylinders)	15%	718 920 00	Number
	8412.39	8412.39.00	-- Other	15%	718 932 00	Number

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8412.80		- Other			
		8412.80.10	--- Wind engines (wind mills) and motors thereof	Free	718 939 10	Number
		8412.80.90	--- Other	15%	718 939 90	Number
	8412.90	8412.90.00	- Parts	15%	718 990 00	Kg
<b>84.13</b>			<b>Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.</b>			
			- Pumps fitted or designed to be fitted with a measuring device:			
	8413.11	8413.11.00	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	15%	742 110 00	Number
	8413.19	8413.19.00	-- Other	15%	742 190 00	Number
	8413.20	8413.20.00	- Hand pumps, other than those of subheading 8413.11 or 8413.19:	5%	742 711 00	Number
	8413.30	8413.30.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	15%	742 200 00	Number
	8413.40	8413.40.00	- Concrete pumps	15%	742 300 00	Number
	8413.50	8413.50.00	Other reciprocating positive displacement pumps:	Free	742 400 00	Number
	8413.60	8413.60.00	Other rotary positive displacement pumps:	Free	742 500 00	Number
	8413.70	8413.70.00	Other centrifugal pumps:	Free	742 600 00	Number
			- Other pumps; liquid elevators:			
	8413.81		-- Pumps			

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		8413.81.10	--- Hydraulic ram water powered pumps (hydram)	Free	742 719 10	Number
		8413.81.20	--- Other for road motor vehicles	15%	742 719 20	Number
		8413.81.30	--- Other	15%	742 719 90	Number
	8413.82	8413.82.00	Liquid elevators:	15%	742 750 00	Number
			- Parts:			
	8413.91	8413.91.00	--- Of pumps	15%	742 910 00	Kg
	8413.92	8413.92.00	--- Of liquid elevators	15%	742 950 00	Kg
<b>84.14</b>			<b>Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.</b>			
	8414.10	8414.10.00	- Vacuum pumps	15%	743 110 00	Number
	8414.20	8414.20.00	- Hand- or foot-operated air pumps	15%	743 130 00	Number
	8414.30	8414.30.00	- Compressors of a kind used in refrigerating equipment	15%	743 150 00	Number
	8414.40	8414.40.00	- Air compressors mounted on a wheeled chassis for towing	15%	743 170 00	Number
			- Fans:			
	8414.51	8414.51.00	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	25%	743 410 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8414.59	8414.59.00	-- Other	25%	743 430 00	Number
	8414.60	8414.60.00	- Hoods having a maximum horizontal side not exceeding 120 cm	25%	743 450 00	Number
	8414.80	8414.80.00	- Other	15%	743 190 00	Number
	8414.90	8414.90.00	- Parts	15%	743 800 00	Kg
<b>84.15</b>			<b>Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.</b>			
	8415.10	8415.10.00	- Window or wall types, self-contained or "split-system"	25%	741 510 00	Number
	8415.20	8415.20.00	- Of a kind used for persons, in motor vehicles - Other:	25%	741 520 00	Number
	8415.81	8415.81.00	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	25%	741 551 00	Number
	8415.82	8415.82.00	-- Other, incorporating a refrigerating unit	25%	741 552 00	Number
	8415.83	8415.83.00	-- Not incorporating a refrigerating unit	25%	741 553 00	Number
	8415.90	8415.90.00	- Parts	15%	741 590 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>84.16</b>			<b>Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.</b>			
	8416.10	8416.10.00	- Furnace burners for liquid fuel	Free	741 210 00	Kg
	8416.20	8416.20.00	- Other furnace burners, including combination burners	Free	741 230 00	Kg
	8416.30	8416.30.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	Free	741 250 00	Kg
	8416.90	8416.90.00	- Parts	5%	741 280 00	Kg
<b>84.17</b>			<b>Industrial or laboratory furnaces and ovens, including incinerators, non-electric.</b>			
	8417.10	8417.10.00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	Free	741 360 00	Number
	8417.20	8417.20.00	- Bakery ovens, including biscuit ovens	Free	741 370 00	Number
	8417.80	8417.80.00	- Other	Free	741 380 00	Number
	8417.90	8417.90.00	- Parts	5%	741 390 00	Kg
<b>84.18</b>			<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.</b>			
	8418.10		- Combined refrigerator-freezers, fitted with separate external doors			

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		8418.10.10	-- Unassembled	5%	775 211 10	Number
		8418.10.20	-- Assembled or partly assembled	25%	775 211 20	Number
8418.21			-- Compression-type			
		8418.21.10	--- Electric, unassembled	5%	775 213 10	Number
		8418.21.20	--- Electric assembled or partly assembled	25%	775 213 20	Number
		8418.21.30	--- Other, unassembled	5%	775 213 30	Number
		8418.21.40	---- Other, assembled or partly assembled	25%	775 213 40	Number
8418.22			-- Absorption-type, electrical			
		8418.22.10	--- Unassembled	5%	775 215 10	Number
		8418.22.20	--- Assembled or partly assembled	25%	775 215 20	Number
8418.29			-- Other			
		8418.29.10	--- Electric, unassembled	15%	775 219 10	Number
		8418.29.20	--- Electric, assembled or partly assembled	25%	775 219 20	Number
		8418.29.30	--- Other, unassembled	5%	775 219 30	Number
		8418.29.40	--- Other, assembled or partly assembled	25%	775 219 40	Number
8418.30			- Freezers of the chest type, not exceeding 800 l capacity			
		8418.30.10	--- Unassembled	5%	775 221 10	Number
		8418.30.20	--- Assembled or partly assembled	25%	775 221 20	Number
8418.40			- Freezers of the upright type, not exceeding 900 l capacity			
		8418.40.10	--- Unassembled	5%	775 225 10	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8418.50	8418.40.20	--- Assembled or partly assembled - Other refrigerating or freezing chests, cabinets, display counters, showcases and similar refrigerating or freezing furniture	25%	775 225 20	Number
		8418.50.10	--- Unassembled	5%	741 431 00	Number
		8418.50.20	--- Assembled or partly assembled -- Compression type units whose condensers are heat exchangers:	25%	741 432 00	Number
	8418.61	8418.61.00	-- Compression type units whose condensers are heat exchangers	25%	741 451 00	Number
	8418.69		-- Other:			
		8418.69.10	--- Unassembled	5%	741 459 10	Number
		8418.69.90	--- Other	25%	741 459 20	Number
			- Parts:			
	8418.91	8418.91.00	-- Furniture designed to receive refrigerating or freezing equipment	25%	741 491 00	Kg
	8418.99	8418.99.00	-- Other	15%	741 499 00	Kg
<b>84.19</b>			<b>Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling,</b>			

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric			
			- Instantaneous or storage water heaters, non-electric			
8419.11			-- Instantaneous gas water heaters			
	8419.11.10		--- Domestic	15%	741 811 00	Kg
	8419.11.90		--- Other	5%	741 819 00	Number
			-- Other			
8419.19	8419.19.10		--- Instantaneous or storage solar water heaters	15%	741 821 00	Number
	8419.19.90		--- Other	Free	741 829 00	Number
8419.20	8419.20.00		- Medical, surgical or laboratory sterilisers	Free	741 830 00	Number
			- Dryers:			
8419.32	8419.32.00		-- For wood, paper pulp, paper or paperboard	Free	741 850 00	Number
8419.39	8419.39.00		-- Other	Free	741 860 00	Number
8419.40	8419.40.00		- Distilling or rectifying plant	Free	741 730 00	Number
8419.50	8419.50.00		- Heat exchange units	Free	741 740 00	Number
8419.60	8419.60.00		- Machinery for liquefying air or other gases	Free	741 750 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Other machinery, plant and equipment			
	8419.81	8419.81.00	-- For making hot drinks or for cooking or heating food	Free	741 870 00	Number
	8419.89	8419.89.00	-- Other	Free	741 890 00	Number
	8419.90	8419.90.00	- Parts	5%	741 900 00	Kg
<b>84.20</b>			<b>Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.</b>			
	8420.10	8420.10.00	- Calendering or other rolling machines	Free	745 910 00	Number
			- Parts			
	8420.91	8420.91.00	-- Cylinders	Free	745 931 00	Kg
	8420.99	8420.99.00	-- Other	5%	745 939 00	Kg
<b>84.21</b>			<b>Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.</b>			
			- Centrifuges, including centrifugal dryers:			
	8421.11	8421.11.00	-- Cream separators	Free	743 510 00	Number
	8421.12	8421.12.00	-- Clothes-dryers	Free	743 550 00	Number
	8421.19		-- Other			
		8421.19.10	--- Spin driers	Free	743 591 00	Number
		8421.19.90	--- Other	Free	743 599 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Filtering or purifying machinery and apparatus for liquids.			
	8421.21	8421.21.00	-- For filtering or purifying water	Free	743 610 00	Number
	8421.22	8421.22.00	-- For filtering or purifying beverages other than water	Free	743 620 00	Number
	8421.23	8421.23.00	-- Oil or petrol-filters for internal combustion engines	25%	743 630 00	Number
	8421.29	8421.29.00	-- Other	15%	743 670 00	Number
			- Filtering or purifying machinery and apparatus for gases.			
	8421.31	8421.31.00	-- Intake air filters for internal combustion engines	25%	743 640 00	Number
	8421.39	8421.39.00	-- Other	15%	743 690 00	Number
			- Parts:			
	8421.91	8421.91.00	-- Of centrifuges, including centrifugal dryers	15%	743 910 00	Kg
	8421.99	8421.99.10	--- Of filters for internal combustion piston engines	15%	743 951 00	Kg
		8421.99.90	--- Other	15%	743 959 00	Kg
<b>84.22</b>			<b>Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for</b>			

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.			
			- Dish washing machines			
	8422.11	8422.11.00	-- Of the household type	25%	775 300 00	Number
	8422.19	8422.19.00	-- Other	Fre	745 210 00	Number
	8422.20	8422.20.00	- Machinery for cleaning or drying bottles or other containers	Free	745 230 00	Number
	8422.30	8422.30.00	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	Free	745 271 00	Number
	8422.40	8422.40.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	Free	745 279 00	Number
	8422.90		- Parts:			
		8422.90.10	--- Of dish washing machines	5%	745 291 00	Kg
		8422.90.90	--- Other	5%	745 299 00	Kg
84.23			<b>Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.</b>			

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8423.10	8423.10.00	- Personal weighing machines, including baby scales; household scales	25%	745 320 00	Number
	8423.20	8423.20.00	- Scales for continuous weighing of goods on conveyors	15%	745 311 00	Number
	8423.30	8423.30.00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	15%	745 313 00	Number
			- Other weighing machinery:			
	8423.81	8423.81.00	-- Having a maximum weighing capacity not exceeding 30 kg	25%	745 315 00	Number
	8423.82	8423.82.00	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	25%	745 317 00	Number
	8423.89	8423.89.00	-- Other	25%	745 319 00	Number
	8423.90	8423.90.00	- Weighing machine weights of all kinds; parts of weighing machinery	15%	745 390 00	Kg
<b>84.24</b>			<b>Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.</b>			
	8424.10	8424.10.00	- Fire extinguishers, whether or not charged	Free	745 610 00	Number



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8424.20	8424.20.00	- Spray guns and similar appliances	15%	745 620 00	Number
	8424.30	8424.30.00	- Steam or sand blasting machines and similar jet projecting machines	15%	745 630 00	Number
			- Other appliances:			
	8424.81	8424.81.00	-- Agricultural or horticultural	Free	745 640 00	Number
	8424.89	8424.89.10	--- For road motor vehicles	15%	745 651 00	Number
		8424.89.90	--- Other	15%	745 659 00	Number
	8424.90	8424.90.00	- Parts	15%	745 680 00	Kg
<b>84.25</b>			<b>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.</b>			
			- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles			
	8425.11	8425.11.00	-- Powered by electric motor	15%	744 211 00	Number
	8425.19	8425.19.00	-- Other	15%	744 219 00	Number
	8425.20	8425.20.00	- Pit-head winding gear; winches specially designed for use underground	15%	744 230 00	Number
			- Other winches; capstans:			
	8425.31	8425.31.00	-- Powered by electric motor	15%	744 251 00	Number
	8425.39	8425.39.00	-- Other	25%	744 259 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Jacks; hoists of a kind used for raising vehicles:			
	8425.41	8425.41.00	-- Built-in jacking systems of a type used in garages	25%	744 410 00	Number
	8425.42	8425.42.00	-- Other jacks and hoists, hydraulic	25%	744 430 00	Number
	8425.49	8425.49.00	-- Other	25%	744 490 00	Number
<b>84.26</b>			<b>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.</b>			
			- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:			
	8426.11	8426.11.00	-- Overhead travelling cranes on fixed support	15%	744 310 00	Number
	8426.12	8426.12.00	-- Mobile lifting frames on tyres and straddle carriers	15%	744 320 00	Number
	8426.19	8426.19.00	-- Other	15%	744 330 00	Number
	8426.20	8426.20.00	- Tower cranes	15%	744 340 00	Number
	8426.30	8426.30.00	- Portal or pedestal jib cranes	15%	744 350 00	Number
			- Other machinery, self-propelled:			
	8426.41		-- On tyres			
		8426.41.10	--- Works trucks fitted with a crane	15%	744 371 10	Number
		8426.41.90	--- Other	15%	744 371 90	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8426.49	8426.49.00	-- Other - Other machinery:	15%	744 379 00	Number
	8426.91	8426.91.00	-- Designed for mounting on road vehicles	15%	744 391 00	Number
	8426.99		-- Other			
		8426.99.10	--- Ship's derricks	15%	744 399 10	Number
		8426.99.90	--- Other	15%	744 399 90	Number
<b>84.27</b>			<b>Fork-lift trucks; other works trucks fitted with lifting or handling equipment.</b>			
	8427.10	8427.10.00	- Self-propelled trucks powered by an electric motor	15%	744 110 00	Number
	8427.20	8427.20.00	- Other self-propelled trucks	15%	744 120 00	Number
	8427.90	8427.90.00	- Other trucks	15%	744 130 00	Number
<b>84.28</b>			<b>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).</b>			
	8428.10		- Lifts and skip hoists			
		8428.10.10	--- Passenger lifts, for permanent fitting, between vertical guide bars, in buildings	15%	744 811 00	Number
		8428.10.90	--- Other	15%	744 819 00	Number
	8428.20	8428.20.00	- Pneumatic elevators and conveyors	15%	744 710 00	Number
			- Other continuous-action elevators and conveyors, for goods or materials:			

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8428.31	8428.31.00	-- Specially designed for underground use	15%	744 720 00	Number
	8428.32	8428.32.00	-- Other, bucket type	15%	744 730 00	Number
	8428.33	8428.33.00	-- Other, belt type	15%	744 740 00	Number
	8428.39	8428.39.00	-- Other	15%	744 790 00	Number
	8428.40	8428.40.00	- Escalators and moving walkways	15%	744 850 00	Number
	8428.50	8428.50.00	- Mine wagon pushers, locomotive or wagon tracers, wagon tippers and similar railway wagon handling equipment	15%	744 891 00	Number
	8428.60	8428.60.00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	15%	744 892 00	Number
	8428.90	8428.90.00	- Other machinery	15%	744 899 00	Number
<b>84.29</b>			<b>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.</b>			
			- Bulldozers and angledozers:			
	8429.11	8429.11.00	-- Track laying	Free	723 111 00	Number
	8429.19	8429.19.00	-- Other	Free	723 119 00	Number
	8429.20	8429.20.00	- Graders and levellers	Free	723 120 00	Number
	8429.30	8429.30.00	- Scrapers	Free	723 310 00	Number
	8429.40	8429.40.00	- Tamping machines and road rollers	Free	723 330 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Mechanical shovels, excavators and shovel loaders:			
	8429.51	8429.51.00	-- Front-end shovel loaders	Free	723 210 00	Number
	8429.52	8429.52.00	-- Machinery with a 3600 revolving superstructure	Free	723 220 00	Number
	8429.59	8429.59.00	-- Other	Free	723 290 00	Number
<b>84.30</b>			<b>Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.</b>			
	8430.10	8430.10.00	- Pile-drivers and pile-extractors	Free	723 410 00	Number
	8430.20	8430.20.00	- Snow-ploughs and snow-blowers	Free	723 420 00	Number
			- Coal or rock cutters and tunnelling machinery:			
	8430.31	8430.31.00	-- Self-propelled	Free	723 350 00	Number
	8430.39	8430.39.00	-- Other	Free	723 430 00	Number
			- Other boring or sinking machinery:			
	8430.41	8430.41.00	-- Self-propelled	Free	723 370 00	Number
	8430.49	8430.49.00	-- Other	Free	723 440 00	Number
	8430.50	8430.50.00	- Other machinery, self-propelled	Free	723 390 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Other machinery, not self-propelled:			
	8430.61	8430.61.00	-- Tamping or compacting machinery	Free	723 450 00	Number
	8430.62	8430.62.00	-- Scrapers	Free	723 460 00	Number
	8430.69	8430.69.00	-- Other	Free	723 470 00	Number
<b>84.31</b>			<b>Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.</b>			
	8431.10	8431.10.00	- Of machinery of heading 84.25	15%	744 910 00	Kg
	8431.20	8431.20.00	- Of machinery of heading 84.27	15%	744 920 00	Kg
			- Of machinery of heading 84.28:			
	8431.31	8431.31.00	-- Of lifts, skip hoists or escalators	15%	744 930 00	Kg
	8431.39	8431.39.00	-- Other	15%	744 940 00	Kg
			- Of machinery of heading 84.26, 84.29 or 84.30:			
	8431.41	8431.41.00	-- Buckets, shovels, grabs and grips	5%	723 910 00	Kg
	8431.42	8431.42.00	-- Bulldozer or angledozer blades	5%	723 920 00	Kg
	8431.43	8431.43.00	-- Parts for boring or sinking machinery of subheading No. 8430.41 or 8430.49	5%	723 930 00	Kg
	8431.49	8431.49.00	-- Other	15%	723 990 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
84.32			<b>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.</b>			
	8432.10		- Ploughs:			
		8432.10.10	--- Designed to be drawn by manual power or by animals	15%	721 111 00	Number
		8432.10.90	--- Other	Free	721 119 00	Number
			- Harrows, scarifiers, cultivators, weeders and hoes:			
	8432.21	8432.21.00	-- Disc harrows	Free	721 131 00	Number
	8432.29	8432.29.00	-- Other	Free	721 139 00	Number
	8432.30	8432.30.00	- Seeders, planters and transplanters	Free	721 121 00	Number
	8432.40	8432.40.00	- Manure spreaders and fertiliser distributors	Free	721 124 00	Number
	8432.80		- Other machinery			
		8432.80.10	--- Lawn or sports-ground rollers	15%	721 181 00	Number
		8432.80.90	--- Other	Free	721 189 00	Number
	8432.90		- Parts			
		8432.90.10	--- Of ploughs designed to be drawn by manual power or by animals	15%	721 191 00	Kg
		8432.90.20	--- Of lawn or sports ground rollers	15%	721 192 00	Kg
		8432.90.90	--- Other	5%	721 199 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
84.33			<b>Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.</b>			
			- Mowers for lawns, parks or sports-grounds:			
	8433.11	8433.11.00	-- Powered, with the cutting device rotating in a horizontal plane	25%	721 211 00	Number
	8433.19	8433.19.00	-- Other	25%	721 219 00	Number
	8433.20	8433.20.00	- Other mowers, including cutter bars for tractor mounting	Free	721 231 00	Number
	8433.30	8433.30.00	- Other haymaking machinery	Free	721 233 00	Number
	8433.40	8433.40.00	- Straw or fodder balers, including pick-up balers	Free	721 234 00	Number
			- Other harvesting machinery; threshing machinery:			
	8433.51	8433.51.00	-- Combine harvester-threshers	Free	721 220 00	Number
	8433.52	8433.52.00	-- Other threshing machinery	Free	721 235 00	Number
	8433.53	8433.53.00	-- Root or tuber harvesting machines	Free	721 236 00	Number
	8433.59	8433.59.00	-- Other	Free	721 239 00	Number
	8433.60	8433.60.00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	721 260 00	Number



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8433.90		- Parts			
		8433.90.10	-- Of lawn mowers	15%	721 291 00	Kg
		8433.90.90	-- Other	Free	721 299 00	Kg
<b>84.34</b>			<b>Milking machines and dairy machinery.</b>			
	8434.10	8434.10.00	- Milking machines	Free	721 310 00	Number
	8434.20	8434.20.00	- Dairy machinery	Free	721 380 00	Number
	8434.90	8434.90.00	- Parts	5%	721 390 00	Kg
<b>84.35</b>			<b>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.</b>			
	8435.10	8435.10.00	- Machinery	Free	721 910 00	Number
	8435.90	8435.90.00	- Parts	5%	721 980 00	Kg
<b>84.36</b>			<b>Other agricultural, horticultural, forestry, poultry-keeping or beekeeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.</b>			
	8436.10	8436.10.00	- Machinery for preparing animal feeding stuffs	Free	721 961 00	Number
			- Poultry-keeping machinery; poultry incubators and brooders.			
	8436.21	8436.21.00	-- Poultry incubators and brooders	Free	721 951 00	Number
	8436.29	8436.29.00	-- Other	Free	721 959 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8436.80		- Other machinery			
		8436.80.10	--- Grinding and milling machinery	25%	721 969 10	Number
		8436.80.90	--- Other	Free	721 969 90	Number
			- Parts:			
	8436.91	8436.91.00	-- Of poultry-keeping machinery or poultry incubators and brooders	Free	721 991 00	Kg
	8436.99		-- Other			
		8436.99.10	--- Of grinding and milling machinery	Free	721 999 10	Kg
		8436.99.90	--- Other	5%	721 999 90	Kg
<b>84.37</b>			<b>Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.</b>			
	8437.10	8437.10.00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	Free	721 270 00	Number
	8437.80	8437.80.00	- Other machinery	Free	727 110 00	Number
	8437.90	8437.90.00	- Parts	5%	727 190 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
84.38			<b>Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.</b>			
	8438.10	8438.10.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	Free	727 221 00	Number
	8438.20	8438.20.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	Free	727 222 00	Number
	8438.30	8438.30.00	- Machinery for sugar manufacture	Free	727 223 00	Number
	8438.40	8438.40.00	- Brewery machinery	Free	727 224 00	Number
	8438.50	8438.50.00	- Machinery for the preparation of meat or poultry	Free	727 225 00	Number
	8438.60	8438.60.00	- Machinery for the preparation of fruits, nuts or vegetables	Free	727 226 00	Number
	8438.80		- Other machinery			
		8438.80.10	--- Tea processing machines	Free	727 228 10	Number
		8438.80.20	--- Coffee bean husking or hulling machines	Free	727 228 20	Number
		8438.80.90	--- Other	Free	727 228 90	Number
	8438.90	8438.90.00	- Parts	5%	727 290 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>84.39</b>			<b>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.</b>			
	8439.10	8439.10.00	- Machinery for making pulp of fibrous cellulosic material	Free	725 110 00	Number
	8439.20	8439.20.00	- Machinery for making paper or paperboard	Free	725 121 00	Number
	8439.30	8439.30.00	- Machinery for finishing paper or paperboard	Free	725 123 00	Number
			- Parts:			
	8439.91	8439.91.00	-- Of machinery for making pulp of fibrous cellulosic material	5%	725 911 00	Kg
	8439.99	8439.99.00	-- Other	5%	725 919 00	Kg
<b>84.40</b>			<b>Book-binding machinery, including book-sewing machines.</b>			
	8440.10	8440.10.00	- Machinery	Free	726 810 00	Number
	8440.90	8440.90.00	- Parts	5%	726 890 00	Kg
<b>84.41</b>			<b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.</b>			
	8441.10		- Cutting machines:			
		8441.10.10	--- Apparatus for cutting photographic prints on paper or paperboard mounts for photographs	Free	725 211 00	Number
		8441.10.90	--- Other	Free	725 219 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8441.20	8441.20.00	- Machines for making bags, sacks or envelopes	Free	725 230 00	Number
	8441.30	8441.30.00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	Free	725 250 00	Number
	8441.40	8441.40.00	- Machines for moulding articles in paper pulp, paper or paperboard	Free	725 270 00	Number
	8441.80	8441.80.00	- Other machinery	Free	725 290 00	Number
	8441.90	8441.90.00	- Parts	5%	725 990 00	Kg
<b>84.42</b>			<b>Machinery, apparatus and equipment (other than the machinetools of headings Nos.84.56 to 84.65), for typefoundry or typesetting, for preparing or making printing locks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).</b>			
	8442.10		- Photo type-setting and composing machines.			
		8442.10.10	--- Of a kind used in offices	15%	726 311 10	Number
		8442.10.90	--- Other	15%	726 311 90	Number

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8442.20		- Machinery or apparatus and equipment for typesetting or composing by other processes with or without fording device-			
		8442.20.10	--- Of a kind used in offices	15%	726 312 10	Number
		8442.20.90	--- Other	15%	726 312 90	Number
	8442.30	8442.30.00	- Other machinery, apparatus and equipment	Free	726 313 00	Number
	8442.40	8442.40.00	- Parts of the foregoing machinery, apparatus or equipment	15%	726 910 00	Kg
	8442.50	8442.50.00	- Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	15%	726 350 00	Kg
<b>84.43</b>			<b>Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading 84.42; ink-jet printing machines, other than those of heading 84.71; machines for uses ancillary to printing.</b>			
			- Offset printing machinery:			
			-- Reel fed			
	8443.11					
		8443.11.10	--- Of a kind used in offices	15%	726 511 00	Number
		8443.11.90	--- Other	Free	726 519 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
8443.12		8443.12.00	-- Sheet fed, office type (sheet size not exceeding 22 x 36 cm)	15%	726 550 00	Number
8443.19			-- Other			
		8443.19.10	--- Of a kind used in offices	15%	726 591 00	Number
		8443.19.90	--- Other	Free	726 599 00	Number
			- Letterpress printing machinery, excluding flexographic printing:			
			-- Reel fed			
8443.21		8443.21.10	--- Of a kind used in offices	15%	726 611 10	Number
		8443.21.90	--- Other	Free	726 611 90	Number
8443.29			-- Other			
		8443.29.10	--- Of a kind used in offices	15%	726 619 10	Number
		8443.29.90	--- Other	Free	726 619 90	Number
8443.30			- Flexographic printing machinery			
		8443.30.10	--- Of a kind used in offices	Free	726 631 00	Number
		8443.30.90	--- Other	Free	726 639 00	Number
8443.40			- Gravure printing machinery			
		8443.40.10	--- of a kind used in offices (and incapable of handling paper of a size exceeding 297 mm x 210 mm)	15%	726 650 10	Number
		8443.40.90	--- Other	15%	726 650 90	Number
8443.51			-- Ink-jet printing machines:			
		8443.51.10	--- Of a kind used in offices	15%	726 671 00	Number

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		8443.51.90	--- Other	Free	745 651 90	Number
	8443.59		-- Other			
		8443.59.10	--- Of a kind used in offices	15%	726 679 10	Number
		8443.59.90	--- Other	Free	726 679 90	Number
	8443.60		- Machines for uses ancillary to printing:			
		8443.60.10	--- Of a kind used in offices	15%	726 681 00	Number
		8443.60.90	--- Other	Free	726 689 00	Number
	8443.90	8443.90.00	- Parts	5%	726 990 00	Kg
<b>84.44</b>	<b>8444.00</b>	<b>8444.00.00</b>	<b>Machines for extruding, drawing, texturing or cutting man-made textile materials.</b>	Free	724 410 00	Number
<b>84.45</b>			<b>Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.</b>			
			- Machines for preparing textile fibres:			
	8445.11	8445.11.00	-- Carding machines	Free	724 421 00	Number
	8445.12	8445.12.00	-- Combing machines	Free	724 422 00	Number
	8445.13	8445.13.00	-- Drawing or roving machines	Free	724 423 00	Number
	8445.19	8445.19.00	-- Other	Free	724 429 00	Number
	8445.20	8445.20.00	- Textile spinning machines	Free	724 431 00	Number



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8445.30	8445.30.00	- Textile doubling or twisting machines	Free	724 433 00	Number
	8445.40	8445.40.00	- Textile winding (including weft-winding) or reeling machines	Free	724 434 00	Number
<b>84.46</b>	8445.90	8445.90.00	- Other	Free	724 540 00	Number
			<b>Weaving machines (looms).</b>			
	8446.10	8446.10.00	- For weaving fabrics of a width not exceeding 30 cm	Free	724 511 00	Number
			- For weaving fabrics of a width exceeding 30 cm, shuttle type:			
	8446.21	8446.21.00	-- Power looms	Free	724 513 10	Number
	8446.29	8446.29.00	-- Other	Free	724 513 90	Number
	8446.30	8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	Free	724 517 00	Number
<b>84.47</b>			<b>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.</b>			
			- Circular knitting machines:			
	8447.11	8447.11.00	-- With cylinder diameter not exceeding 165 mm	Free	724 521 00	Number
	8447.12	8447.12.00	-- With cylinder diameter exceeding 165 mm	Free	724 523 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8447.20	8447.20.00	- Flat knitting machines; stitch-bonding machines	Free	724 525 00	Number
	8447.90	8447.90.00	- Other	Free	724 530 00	Number
<b>84.48</b>			<b>Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle and spindle flyers, card clothing, combs, extruding nipples, shuttles, heads and heald-frames, hosiery needles).</b> - Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47;			
	8448.11	8448.11.00	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	Free	724 611 00	Kg
	8448.19	8448.19.00	-- Other	Free	724 619 00	Kg
	8448.20	8448.20.00	- Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery - Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:	5%	724 491 00	Kg
	8448.31	8448.31.00	-- Card clothing	Free	724 493 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8448.32	8448.32.00	-- Of machines for preparing textile fibres, other than card clothing	Free	724 495 00	Kg
	8448.33	8448.33.00	-- Spindles, spindle flyers, spinning rings and ring travellers	Free	724 497 00	Kg
	8448.39	8448.39.00	-- Other	Free	724 499 00	Kg
			- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:			
	8448.41	8448.41.00	-- Shuttles	Free	724 671 00	Kg
	8448.42	8448.42.00	-- Reeds for looms, healds and heald-frames	Free	724 672 00	Kg
	8448.49	8448.49.00	-- Other	Free	724 679 00	Kg
			- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:			
	8448.51	8448.51.00	-- Sinkers, needles and other articles used in forming stitches	Free	724 681 00	Kg
	8448.59	8448.59.00	-- Other	Free	724 689 00	Kg
<b>84.49</b>	<b>8449.00</b>	<b>8449.00.00</b>	<b>Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.</b>	Free	724 550 00	Kg
<b>84.50</b>			<b>Household or laundry-type washing machines, including machines which both wash and dry.</b>			
			- Machines, each of a dry linen capacity not exceeding 10 kg:			
	8450.11		-- Fully-automatic machines:			

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		8450.11.10	--- unassembled	5%	775 111 10	Number
		8450.11.90	--- Other	25%	775 111 90	Number
	8450.12		--- Other machines, with built-in centrifugal drier:			
		8450.12.10	--- Unassembled	5%	775 112 10	Number
		8450.12.90	--- Other	25%	775 112 90	Number
	8450.19		--- Other			
		8450.19.10	--- Unassembled	5%	775 119 10	Number
		8450.19.90	--- Other	25%	775 119 90	Number
	8450.20		--- unassembled	5%	724 711 00	Number
		8450.20.90	--- Other	15%	724 719 00	Number
	8450.90		- Parts	15%	724 910 00	Kg
<b>84.51</b>			<b>Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.</b>			
	8451.10	8451.10.00	- Dry-cleaning machines	Free	724 720 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Drying machines:			
	8451.21	8451.21.00	-- Each of a dry linen capacity not exceeding 10 kg	Free	775 120 00	Number
	8451.29	8451.29.00	-- Other	Free	724 730 00	Number
	8451.30	8451.30.00	- Ironing machines and presses (including fusing presses)	Free	724 741 00	Number
	8451.40	8451.40.00	- Washing, bleaching or dyeing machines	Free	724 744 00	Number
	8451.50	8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	Free	724 745 00	Number
	8451.80		- Other machinery			
		8451.80.10	--- wringers, mangles and shaker tumblers	Free	724 749 10	Number
		8451.80.90	--- Other	Free	724 749 90	Number
	8451.90	8451.90.00	- Parts	5%	724 920 00	Kg
<b>84.52</b>			<b>Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.</b>			
	8452.10	8452.10.00	- Sewing machines of the household type	15%	724 330 00	Number
			- Other sewing machines:			
	8452.21	8452.21.00	-- Automatic units	Free	724 351 00	Number
	8452.29	8452.29.00	-- Other	Free	724 359 00	Number
	8452.30	8452.30.00	- Sewing machine needles	5%	724 391 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8452.40	8452.40.00	- Furniture, bases and covers for sewing machines and parts thereof	Free	724 394 00	Kg
<b>84.53</b>	8452.90	8452.90.00	- Other parts of sewing machines <b>Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.</b>	5%	724 399 00	Kg
	8453.10	8453.10.00	- Machinery for preparing, tanning or working hides, skins or leather	Free	724 810 00	Number
	8453.20	8453.20.00	- Machinery for making or repairing footwear	Free	724 830 00	Number
	8453.80	8453.80.00	- Other machinery	Free	724 850 00	Number
<b>84.54</b>	8453.90	8453.90.00	- Parts <b>Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.</b>	5%	724 880 00	Kg
	8454.10	8454.10.00	- Converters	Free	737 111 00	Number
	8454.20	8454.20.00	- Ingot moulds and ladles	Free	737 112 00	Number
	8454.30	8454.30.00	- Casting machines	Free	737 120 00	Number
	8454.90	8454.90.00	- Parts	5%	737 190 00	Kg
<b>84.55</b>			<b>Metal-rolling mills and rolls therefor.</b>			
	8455.10	8455.10.00	- Tube mills - Other rolling mills:	Free	737 211 00	Number
	8455.21	8455.21.00	-- Hot or combination hot and cold	Free	737 213 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8455.22	8455.22.00	-- Cold	Free	737 219 00	Number
	8455.30	8455.30.00	- Rolls for rolling mills	Free	737 291 00	Number
	8455.90	8455.90.00	- Other parts	5%	737 299 00	Kg
<b>84.56</b>			<b>Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.</b>			
	8456.10	8456.10.00	- Operated by laser or other light or photon beam processes	Free	731 110 00	Number
	8456.20	8456.20.00	- Operated by ultrasonic processes	Free	731 120 00	Number
	8456.30	8456.30.00	- Operated by electro-discharge processes	Free	731 130 00	Number
			- Other:			
	8456.91	8456.91.00	-- For dry-etching patterns on semiconductor materials	Free	731 141 00	Number
	8456.99	8456.99.00	-- Other	Free	731 149 00	Number
<b>84.57</b>			<b>Machining centers, unit construction machines (single station) and multi-station transfer machines, for working metal.</b>			
	8457.10	8457.10.00	- Machining centers	Free	731 210 00	Number
	8457.20	8457.20.00	- Unit construction machines (single station)	Free	731 220 00	Number
	8457.30	8457.30.00	- Multi-station transfer machines	Free	731 230 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>84.58</b>			<b>Lathes (including turning centers) for removing metal.</b>			
			- Horizontal lathes:			
	8458.11	8458.11.00	-- Numerically controlled	Free	731 310 00	Number
	8458.19	8458.19.00	-- Other	Free	731 370 00	Number
			- Other lathes:			
	8458.91	8458.91.00	-- Numerically controlled	Free	731 350 00	Number
	8458.99	8458.99.00	-- Other	Free	731 390 00	Number
<b>84.59</b>			<b>Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centers) of heading 84.58.</b>			
	8459.10	8459.10.00	- Way-type unit head machines	Free	731 410 00	Number
			- Other drilling machines.			
	8459.21	8459.21.00	-- Numerically controlled	Free	731 420 00	Number
	8459.29	8459.29.00	-- Other	Free	731 430 00	Number
			- Other boring-milling machines:			
	8459.31	8459.31.00	-- Numerically controlled	Free	731 440 00	Number
	8459.39	8459.39.00	-- Other	Free	731 450 00	Number
	8459.40	8459.40.00	- Other boring machines	Free	731 460 00	Number



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Milling machines, knee-type:			
	8459.51	8459.51.00	-- Numerically controlled	Free	731 510 00	Number
	8459.59	8459.59.00	-- Other	Free	731 520 00	Number
			- Other milling machines:			
	8459.61	8459.61.00	-- Numerically controlled	Free	731 530 00	Number
	8459.69	8459.69.00	-- Other	Free	731 540 00	Number
	8459.70	8459.70.00	- Other threading or tapping machines	Free	731 570 00	Number
<b>84.60</b>			<b>Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.</b>			
			- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:			
	8460.11	8460.11.00	-- Numerically controlled	Free	731 610 00	Number
	8460.19	8460.19.00	-- Other	Free	731 620 00	Number
			- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:			
	8460.21	8460.21.00	-- Numerically controlled	Free	731 630 00	Number
	8460.29	8460.29.00	-- Other	Free	731 640 00	Number

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Sharpening (tool or cutter grinding) machines:			
	8460.31	8460.31.00	-- Numerically controlled	Free	731 650 00	Number
	8460.39	8460.39.00	-- Other	Free	731 660 00	Number
	8460.40	8460.40.00	- Honing or lapping machines	Free	731 670 00	Number
	8460.90	8460.90.00	- Other	Free	731 690 00	Number
<b>84.61</b>			<b>Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.</b>			
	8461.20	8461.20.00	- Shaping or slotting machines	Free	731 710 00	Number
	8461.30	8461.30.00	- Broaching machines	Free	731 730 00	Number
	8461.40	8461.40.00	- Gear cutting, gear grinding or gear finishing machines	Free	731 750 00	Number
	8461.50	8461.50.00	- Sawing or cutting-off machines	Free	731 770 00	Number
	8461.90	8461.90.00	- Other	Free	731 790 00	Number
<b>84.62</b>			<b>Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending,</b>			

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			<b>folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.</b>			
	8462.10	8462.10.00	- Forging or die-stamping machines (including presses) and hammers	Free	733 110 00	Number
			- Bending, folding, straightening or flattening machines (including presses):			
	8462.21	8462.21.00	-- Numerically controlled	Free	733 120 00	Number
	8462.29	8462.29.00	-- Other	Free	733 130 00	Number
			- Shearing machines (including presses), other than combined punching and shearing machines:			
	8462.31	8462.31.00	-- Numerically controlled	Free	733 140 00	Number
	8462.39	8462.39.00	-- Other	Free	733 150 00	Number
			- Punching or notching machines (including presses), including combined punching and shearing machines:			
	8462.41	8462.41.00	-- Numerically controlled	Free	733 160 00	Number
	8462.49	8462.49.00	-- Other	Free	733 170 00	Number
			- Other:			
	8462.91	8462.91.00	-- Hydraulic presses	Free	733 181 00	Number
	8462.99	8462.99.00	-- Other	Free	733 189 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>84.63</b>			<b>Other machine-tools for working metal or cermets, without removing material.</b>			
	8463.10	8463.10.00	- Draw-benches for bars, tubes, profiles, wire or the like	Free	733 910 00	Number
	8463.20	8463.20.00	- Thread rolling machines	Free	733 930 00	Number
	8463.30	8463.30.00	- Machines for working wire	Free	733 950 00	Number
	8463.90	8463.90.00	- Other	Free	733 990 00	Number
<b>84.64</b>			<b>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.</b>			
	8464.10	8464.10.00	- Sawing machines	Free	728 111 00	Number
	8464.20	8464.20.00	- Grinding or polishing machines	Free	728 112 00	Number
	8464.90	8464.90.00	- Other	Free	728 119 00	Number
<b>84.65</b>			<b>Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork bone, hard rubber, hard plastics or similar hard materials.</b>			
	8465.10	8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	Free	728 121 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Other:			
	8465.91	8465.91.00	-- Sawing machines	Free	728 122 00	Number
	8465.92	8465.92.00	-- Planing, milling or moulding (by cutting) machines	Free	728 123 00	Number
	8465.93	8465.93.00	-- Grinding, sanding or polishing machines	Free	728 124 00	Number
	8465.94	8465.94.00	-- Bending or assembling machines	Free	728 125 00	Number
	8465.95	8465.95.00	-- Drilling or morticing machines	Free	728 126 00	Number
	8465.96	8465.96.00	-- Splitting, slicing or paring machines	Free	728 127 00	Number
	8465.99	8465.99.00	-- Other	Free	728 129 00	Number
<b>84.66</b>			<b>Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.</b>			
	8466.10	8466.10.00	- Tool holders and self-opening dieheads	Free	735 110 00	Kg
	8466.20	8466.20.00	- Work holders	Free	735 130 00	Kg
	8466.30	8466.30.00	- Dividing heads and other special attachments for machine-tools	Free	735 150 00	Kg
			- Other:			
	8466.91	8466.91.00	-- For machines of heading 84.64	5%	728 191 00	Kg
	8466.92	8466.92.00	-- For machines of heading 84.65	5%	728 192 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8466.93	8466.93.00	-- For machines of headings 84.56 to 84.61	5%	735 910 00	Kg
	8466.94	8466.94.00	-- For machines of heading 84.62 or 84.63	5%	735 950 00	Kg
<b>84.67</b>			<b>Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.</b>			
			- Pneumatic			
	8467.11	8467.11.00	-- Rotary type (including combined rotary-percussion)	5%	745 111 00	Number
	8467.19	8467.19.00	-- Other	5%	745 119 00	Number
			- With self-contained electric motor:			
	8467.21	8467.21.00	-- Drills of all kinds	Free	778 412 10	Number
	8467.22	8467.22.00	-- Saws	Free	778 432 00	Number
	8467.29	8467.29.00	-- Other	5%	778 459 00	Number
			- Other tools:			
	8467.81	8467.81.00	-- Chain saws	5%	745 121 00	Number
	8467.89	8467.89.00	-- Other	5%	745 129 00	Number
			- Parts:			
	8467.91	8467.91.00	-- Of chain saws	5%	745 191 00	Kg
	8467.92	8467.92.00	-- Of pneumatic tools	5%	745 192 00	Kg
	8467.99	8467.99.00	-- Other	5%	745 199 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>84.68</b>			<b>Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.</b>			
	8468.10	8468.10.00	- Hand-held blow pipes	5%	737 410 00	Number
	8468.20	8468.20.00	- Other gas-operated machinery and apparatus	5%	737 420 00	Number
	8468.80	8468.80.00	- Other machinery and apparatus	5%	737 430 00	Number
	8468.90	8468.90.00	- Parts	5%	737 490 00	Kg
<b>84.69</b>			<b>Typewriters other than printers of heading, 84.71; word-processing machines.</b>			
			- Automatic typewriters and word-processing machines:			
	8469.11	8469.11.00	-- Word-processing machines	15%	751 131 00	Number
	8469.12	8469.12.00	-- Automatic typewriters	15%	751 132 00	Number
	8469.20	8469.20.00	- Other typewriters, electric	15%	751 151 00	Number
	8469.30	8469.30.00	- Other typewriters, non-electric	15%	751 181 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
84.70			Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.			
	8470.10	8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions.	15%	751 210 00	Number
			- Other electronic calculating machines			
	8470.21	8470.21.00	-- Incorporating a printing device	15%	751 221 00	Number
	8470.29	8470.29.00	-- Other	15%	751 222 00	Number
	8470.30	8470.30.00	- Other calculating machines	15%	751 229 00	Number
	8470.40	8470.40.00	- Accounting machines	15%	751 230 00	Number
	8470.50	8470.50.00	- Cash registers	15%	751 240 00	Number
	8470.90	8470.90.00	- Other	15%	751 280 00	Number



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
84.71			<b>Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.</b>			
	8471.10	8471.10.00	- Analogue or hybrid automatic data processing machines	Free	752 100 00	Number
	8471.30	8471.30.00	- Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	Free	752 210 00	Number
	8471.41	8471.41.00	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	Free	752 220 00	Number
	8471.49	8471.49.00	-- Other, presented in the form of systems	Free	752 290 00	Number
	8471.50	8471.50.00	- Digital processing units other than those of sub-heading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	Free	752 300 00	Number
	8471.60	8471.60.00	- Input or output units, whether or not containing storage units in the same housing	Free	752 600 00	Number
	8471.70	8471.70.00	- Storage units	Free	752 700 00	Number

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8471.80	8471.80.00	- Other units of automatic data processing machines	Free	752 910 00	Number
<b>84.72</b>	8471.90	8471.90.00	- Other <b>Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coinsorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).</b>	Free	752 990 00	Number
	8472.10	8472.10.00	- Duplicating machines	15%	751 910 00	Number
	8472.20	8472.20.00	- Addressing machines and address plate embossing machines	15%	751 920 00	Number
	8472.30	8472.30.00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	15%	751 930 00	Number
<b>84.73</b>	8472.90	8472.90.00	- Other <b>Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.</b>	15%	751 990 00	Number
	8473.10	8473.10.00	- Parts and accessories of the machines of heading 84.69	15%	759 910 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Parts and accessories of the machines of heading 84.70			
	8473.21	8473.21.00	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	15%	759 951 00	Kg
	8473.29	8473.29.00	-- Other	15%	759 959 00	Kg
	8473.30	8473.30.00	- Parts and accessories of the machines of heading 84.71	15%	759 970 00	Kg
	8473.40	8473.40.00	- Parts and accessories of the machines of heading 84.72	15%	759 930 00	Kg
	8473.50	8473.50.00	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	15%	759 980 00	Kg
<b>84.74</b>			<b>Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.</b>			
	8474.10	8474.10.00	- Sorting, screening, separating or washing machines	Free	728 310 00	Number
	8474.20	8474.20.00	- Crushing or grinding machines	Free	728 320 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Mixing or kneading machines:			
	8474.31	8474.31.00	-- Concrete or mortar mixers	Free	728 331 00	Number
	8474.32	8474.32.00	-- Machines for mixing mineral substances with bitumen	Free	728 332 00	Number
	8474.39	8474.39.00	-- Other	Free	728 339 00	Number
	8474.80	8474.80.00	- Other machinery	Free	728 340 00	Number
	8474.90	8474.90.00	- Parts	5%	728 390 00	Kg
<b>84.75</b>			<b>Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.</b>			
	8475.10	8475.10.00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	Free	728 411 00	Number
			- Machines for manufacturing or hot working glass or glassware:			
	8475.21	8475.21.00	-- Machines for making optical fibres and preforms thereof	Free	728 412 10	Number
	8475.29	8475.29.00	-- Other	Free	728 412 90	Number
	8475.90	8475.90.00	- Parts	5%	728 510 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>84.76</b>			<b>Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.</b>			
			- Automatic beverage-vending machines:			
	8476.21	8476.21.00	-- Incorporating heating or refrigerating devices	35%	745 952 10	Number
	8476.29	8476.29.00	-- Other	35%	745 952 90	Number
			- Other machines:			
	8476.81	8476.81.00	-- Incorporating heating or refrigerating devices	35%	754 958 10	Number
	8476.89	8476.89.00	-- Other	35%	754 958 90	Number
	8476.90	8476.90.00	- Parts	35%	745 970 00	Kg
<b>84.77</b>			<b>Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.</b>			
	8477.10	8477.10.00	- Injection-moulding machines	Free	728 421 00	Number
	8477.20	8477.20.00	- Extruders	Free	728 422 00	Number
	8477.30	8477.30.00	- Blow moulding machines	Free	728 423 00	Number
	8477.40	8477.40.00	- Vacuum moulding machines and other thermoforming machines	Free	728 424 00	Number

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Other machinery for moulding or otherwise forming:			
	8477.51	8477.51.00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	Free	728 425 00	Number
	8477.59	8477.59.00	-- Other	Free	728 426 00	Number
	8477.80	8477.80.00	- Other machinery	Free	728 429 00	Number
	8477.90	8477.90.00	- Parts	Free	728 520 00	Kg
<b>84.78</b>			<b>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.</b>			
	8478.10	8478.10.00	- Machinery	Free	728 430 00	Number
	8478.90	8478.90.00	- Parts	5%	728 530 00	Kg
<b>84.79</b>			<b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.</b>			
	8479.10	8479.10.00	- Machinery for public works, building or the like	Free	723 480 00	Number
	8479.20	8479.20.00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	Free	727 210 00	Number
	8479.30	8479.30.00	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	Free	728 440 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8479.40	8479.40.00	- Rope or cable-making machines	Free	728 491 00	Number
	8479.50	8479.50.00	- Industrial robots, not elsewhere specified or included	Free	728 493 00	Number
	8479.60	8479.60.00	- Evaporative air coolers	Free	728 494 00	Number
	8479.81	8479.81.00	- Other machines and mechanical appliances	Free	728 460 00	Number
	8479.82	8479.82.00	-- For treating metal, including electric wire coil-winders	Free	728 492 00	Number
	8479.89	8479.89.00	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	Free	728 499 00	Number
	8479.90	8479.90.00	-- Other	Free	728 499 00	Number
<b>84.80</b>			- Parts	5%	728 550 00	Kg
			<b>Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.</b>			
	8480.10	8480.10.00	- Moulding boxes for metal foundry	Free	749 110 00	Kg
	8480.20	8480.20.00	- Mould bases	Free	749 120 00	Kg
	8480.30	8480.30.00	- Moulding patterns	Free	749 130 00	Kg
			- Moulds for metal or metal carbides:			
	8480.41	8480.41.00	-- Injection or compression types	Free	749 140 00	Kg
	8480.49	8480.49.00	-- Other	Free	749 150 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8480.50	8480.50.00	- Moulds for glass	Free	748 160 00	Kg
	8480.60	8480.60.00	- Moulds for mineral materials	Free	748 170 00	Kg
			- Moulds for rubber or plastics:			
	8480.71	8480.71.00	-- Injection or compression types	Free	748 180 00	Kg
	8480.79	8480.79.00	-- Other	Free	748 190 00	Kg
<b>84.81</b>			<b>Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.</b>			
	8481.10	8481.10.00	- Pressure-reducing valves	5%	747 100 00	Kg
	8481.20	8481.20.00	- Valves for oleohydraulic or pneumatic transmissions	5%	747 200 00	Kg
	8481.30	8481.30.00	- Check (nonreturn) valves	5%	747 300 00	Kg
	8481.40	8481.40.00	- Safety or relief valves	5%	747 400 00	Kg
	8481.80	8481.80.00	- Other appliances	5%	747 800 00	Kg
	8481.90	8481.90.00	- Parts	5%	747 900 00	Kg
<b>84.82</b>			<b>Ball or roller bearings.</b>			
	8482.10	8482.10.00	- Ball bearings	15%	746 100 00	Number
	8482.20	8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	15%	746 200 00	Number
	8482.30	8482.30.00	- Spherical roller bearings	15%	746 300 00	Number



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8482.40	8482.40.00	- Needle roller bearings	15%	746 400 00	Number
	8482.50	8482.50.00	- Other cylindrical roller bearings	15%	746 500 00	Number
	8482.80	8482.80.00	- Other, including combined ball/roller bearings	15%	746 800 00	Number
			- Parts:			
	8482.91	8482.91.00	-- Balls, needles and rollers	15%	746 910 00	Kg
	8482.99	8482.99.00	-- Other	15%	746 990 00	Kg
<b>84.83</b>			<b>Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).</b>			
	8483.10	8483.10.00	- Transmission shafts (including cam shafts and crank shafts) and cranks	15%	748 100 00	Number
	8483.20	8483.20.00	- Bearing housings, incorporating ball or roller bearings	15%	748 210 00	Number
	8483.30	8483.30.00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	15%	748 220 00	Number

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8483.40	8483.40.00	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	15%	748 400 00	Number
	8483.50	8483.50.00	- Flywheels and pulleys, including pulley blocks	15%	748 500 00	Number
	8483.60	8483.60.00	- Clutches and shaft couplings (including universal joints)	15%	748 600 00	Number
	8483.90	8483.90.00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	15%	748 900 00	Kg
<b>84.84</b>			<b>Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.</b>			
	8484.10	8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	25%	749 210 00	Kg
	8484.20	8484.20.00	- Mechanical seals	25%	749 220 00	Kg
	8484.90	8484.90.00	- Other	25%	749 290 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
84.85			Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.			
	8485.10	8485.10.00	- Ships' or boats' propellers and blades therefor	15%	749 910 00	Kg
	8485.90	8485.90.00	- Other	15%	749 990 00	Kg

CHAPTER 85 – ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

## Notes.

- 1.- This Chapter does not cover—
  - (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
  - (b) Articles of glass of heading 70.11; or
  - (c) Electrically heated furniture of Chapter 94
- 2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42. However, metal tank mercury arc rectifiers remain classified in heading 85.04.
- 3.- Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes—
  - (a) Vacuum cleaners, including dry and wet vacuum cleaners floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight—
  - (c) Other machines provided the weight of such machines does not exceed 20 kg.

FIRST SCHEDULE—*continued*

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16)

- 4.- For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin or thick film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

- 5.- For the purposes of headings 85.41 and 85.42—

(A) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;

(B) "Electronic integrated circuits and microassemblies" are—

- (a) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;
- (b) Hybrid integrated circuits in which passive elements (resistors; capacitors, interconnections, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
- (c) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

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*Customs and Excise*


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FIRST SCHEDULE—*continued*

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.

- 6.- Records, tapes and other media of heading 85.23 or 85.24 remain classified in those headings when presented with the apparatus for which they are intended.  
This note does not apply to such media when they are presented with articles other than the apparatus for which they are intended.
- 7.- For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

**Subheading Notes.**

- 1.- Subheadings 8519.92 and 8527.12 cover only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
- 2.- For the purposes of subheading 8542.10, the term "smart cards" means cards which have embedded in them an electronic integrated circuit (microprocessor) of any type in the form of a chip and which may or may not have a magnetic stripe.

<i>Heading No.</i>	<i>H. S. Code</i>	<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Import Duty</i>	<i>SITC No.</i>	<i>Unit of Quantity</i>
<b>85.01</b>			<b>Electric motors and generators (excluding generating sets).</b>			
	8501.10	8501.10.00	- Motors of an output not exceeding 37.5 W:	5%	716 110 00	Number
	8501.20	8501.20.00	- Universal AC/DC motors of an output exceeding 37.5 W	5%	716 311 10	Number
	8501.31	8501.31.00	- Other DC motors; DC generators: -- Of an output not exceeding 750 W:	Free	716 211 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8501.32	8501.32.00	-- Of an output exceeding 750 W but not exceeding 75 kW.	Free	716 212 00	Number
	8501.33	8501.33.00	-- Of an output exceeding 75 kW but not exceeding 375 kW	Free	716 213 00	Number
	8501.34	8501.34.00	-- Of an output exceeding 375 kW:	Free	716 214 00	Number
	8501.40	8501.40.00	- Other AC motors, single-phase: - Other AC motors, multi-phase:	5%	716 312 00	Number
	8501.51	8501.51.00	-- Of an output not exceeding 750 W:	5%	716 313 00	Number
	8501.52	8501.52.00	-- Of an output exceeding 750 W but not exceeding 75 kW:	5%	716 314 00	Number
	8501.53	8501.53.00	-- Of an output exceeding 75 kW: - AC generators (alternators):	5%	716 319 00	Number
	8501.61	8501.61.00	-- Of an output not exceeding 75 kVA	Free	716 321 00	Number
	8501.62	8501.62.00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	Free	716 322 00	Number
	8501.63	8501.63.00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	Free	716 323 00	Number
<b>85.02</b>	8501.64	8501.64.00	-- Of an output exceeding 750 kVA <b>Electric generating sets and rotary converters.</b> - Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):	Free	716 324 00	Number
	8502.11	8502.11.00	-- Of an output not exceeding 75 kVA	Free	716 511 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8502.12	8502.12.00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	Free	716 512 00	Number
	8502.13	8502.13.00	-- Of an output exceeding 375 kVA	Free	716 513 00	Number
	8502.20	8502.20.00	- Generating sets with spark-ignition internal combustion piston engines	Free	716 519 00	Number
			- Other generating sets			
	8502.31	8502.31.00	-- Wind-powered	Free	716 524 00	Number
	8502.39	8502.39.00	-- Other	Free	716 520 00	Number
	8502.40	8502.40.00	- Electric rotary converters	5%	716 400 00	Number
<b>85.03</b>	<b>8503.00</b>	<b>8503.00.00</b>	<b>Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.</b>	5%	716 900 00	Kg
<b>85.04</b>			<b>Electrical transformers, static converters (for example, rectifiers) and inductors.</b>			
	8504.10	8504.10.00	- Ballasts for discharge lamps or tubes	5%	771 230 00	Number
	8504.40	8504.40.00	- Static converters	5%		
			- Liquid dielectric transformers:			
	8504.21	8504.21.00	-- Having a power handling capacity not exceeding 650 kVA	5%	771 111 00	Number
	8504.22	8504.22.00	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	5%	771 112 00	Number
	8504.23	8504.23.00	-- Having a power handling capacity exceeding 10,000 kVA	5%	771 113 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8505.19	8505.19.00	-- Other	5%	778 813 00	Kg
	8505.20	8505.20.00	- Electro-magnetic couplings, clutches and brakes	5%	778 815 00	Kg
	8505.30	8505.30.00	- Electro-magnetic lifting heads	5%	778 817 00	Kg
	8505.90	8505.90.00	- Other, including parts	5%	778 819 00	Kg
<b>85.06</b>			<b>Primary cells and primary batteries.</b>			
	8506.10	8506.10.00	- Manganese dioxide	35%	778 111 00	Number
	8506.30	8506.30.00	- Mercuric oxide	35%	778 112 00	Number
	8506.40	8506.40.00	- Silver oxide	35%	778 113 00	Number
	8506.50	8506.50.00	- Lithium	35%	778 115 00	Number
	8506.60	8506.60.00	- Air-zinc	35%	778 116 00	Number
	8506.80	8506.80.00	- Other primary cells and primary batteries	35%	778 117 00	Number
	8506.90	8506.90.00	- Parts	5%	778 170 00	Kg
<b>85.07</b>			<b>Electric accumulators, including separators therefor, whether or not rectangular (including square).</b>			
	8507.10	8507.10.00	- Lead-acid, of a kind used for starting piston engines	35%	778 121 00	Number
	8507.20	8507.20.00	- Other lead-acid accumulators	35%	778 122 00	Number
	8507.30	8507.30.00	- Nickel-cadmium	25%	778 123 00	Number
	8507.40	8507.40.00	- Nickel-iron	25%	778 124 00	Number
	8507.80	8507.80.00	- Other accumulators	25%	778 129 00	Number
	8507.90	8507.90.00	- Parts	5%	778 190 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>85.08</b>	8508.00	8508.00.00				
<b>85.09</b>			<b>Electro-mechanical domestic appliances, with self-contained electric motor.</b>			
	8509.10	8509.10.00	- Vacuum cleaners including dry and wet vacuum cleaners	25%	775 711 00	Number
	8509.20	8509.20.00	- Floor polishers	25%	775 712 00	Number
	8509.30	8509.30.00	- Kitchen waste disposers	25%	775 731 00	Number
	8509.40	8509.40.00	- Food grinders and mixers; fruit or vegetable juice extractors	25%	775 720 00	Number
	8509.80	8509.80.00	- Other appliances	25%	775 739 00	Number
	8509.90	8509.90.00	- Parts	15%	775 790 00	Kg
<b>85.10</b>			<b>Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.</b>			
	8510.10		- Shavers			
		8510.10.10	--- Of a kind used solely in agriculture	15%	775 411 00	Number
		8510.10.90	--- Other	25%	775 419 00	Number
	8510.20		- Hair clippers			
		8510.20.10	--- Of a kind used solely in agriculture	15%	775 421 00	Number
		8510.20.90	--- Other	25%	775 429 00	Number
	8510.30	8510.30.00	- Hair-removing appliances	25%	775 430 00	Number
	8510.90	8510.90.00	- Parts	25%	775 490 00	Kg

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
85.11			Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example dynamos, alternators) and cut-outs of a kind used in conjunction with such engines. - Sparking plugs			
	8511.10	8511.10.10	--- Unassembled	Each Shs. 5.00 or 15%	778 311 10	Number
		8511.10.90	--- Other	Each Shs. 10.00 or 15%	778 311 90	Number
	8511.20	8511.20.00	- Ignition magnetos; magneto-dynamos, magnetic flywheels	15%	778 312 00	Number
	8511.30	8511.30.00	- Distributors; ignition coils	15%	778 313 00	Number
	8511.40	8511.40.00	- Starter motors and dual purpose starter-generators	15%	778 314 00	Number
	8511.50	8511.50.00	- Other generators	15%	778 315 00	Number
	8511.80	8511.80.00	- Other equipment	15%	778 318 00	Number
	8511.90	8511.90.00	- Parts	15%	778 330 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>85.12</b>			<b>Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.</b>			
	8512.10	8512.10.00	- Lighting or visual signalling equipment of a kind used on bicycles	15%	778 341 00	Number
	8512.20	8512.20.00	- Other lighting or visual signalling equipment	15%	778 342 00	Number
	8512.30	8512.30.00	- Sound signalling equipment	15%	778 343 00	Number
	8512.40	8512.40.00	- Windscreen wipers, defrosters and demisters	15%	778 344 00	Number
	8512.90	8512.90.00	- Parts	15%	778 350 00	Kg
<b>85.13</b>			<b>Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.</b>			
	8513.10		- Lamps			
		8513.10.10	--- Miner's safety lamps	15%	813 121 00	Number
		8513.10.90	--- Other	35%	813 129 00	Number
	8513.90	8513.90.00	- Parts	15%	813 800 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>85.14</b>			<b>Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.</b>			
	8514.10	8514.10.00	- Resistance heated furnaces and ovens	Free	741 310 00	Number
	8514.20	8514.20.00	- Furnaces and ovens functioning by induction or dielectric loss	Free	741 320 00	Number
	8514.30	8514.30.00	- Other furnaces and ovens	Free	741 330 00	Number
	8514.40	8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	Free	741 340 00	Number
	8514.90	8514.90.00	- Parts	Free	741 350 00	Kg
<b>85.15</b>			<b>Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.</b>			
			- Brazing or soldering machines and apparatus.			
	8515.11	8515.11.00	-- Soldering irons and guns	5%	737 310 00	Number
	8515.19	8515.19.00	-- Other	5%	737 320 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Brazing or soldering machines and apparatus:			
	8515.21	8515.21.00	-- Fully or partly automatic	5%	737 330 00	Number
	8515.29	8515.29.00	-- Other	5%	737 340 00	Number
			- Machines and apparatus for arc (including plasma arc) welding of metals:			
	8515.31	8515.31.00	-- Fully or partly automatic	5%	737 350 00	Number
	8515.39	8515.39.00	-- Other	5%	737 360 00	Number
	8515.80	8515.80.00	- Other machines and apparatus	5%	737 370 00	Number
	8515.90	8515.90.00	- Parts	5%	737 390 00	Kg
<b>85.16</b>			<b>Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.</b>			
	8516.10	8516.10.00	- Electric instantaneous or storage water heaters and immersion heaters	5%	775 810 00	Number

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Electric space heating apparatus and electric soil heating apparatus:			
	8516.21	8516.21.00	-- Storage heating radiators	15%	775 821 00	Number
	8516.29	8516.29.00	-- Other	15%	775 829 00	Number
			- Electro-thermic hair-dressing or hand-drying apparatus:			
	8516.31	8516.31.00	-- Hair dryers	25%	775 831 00	Number
	8516.32	8516.32.00	-- Other hair dressing apparatus	25%	775 832 00	Number
	8516.33	8516.33.00	-- Hand-drying apparatus	25%	775 833 00	Number
	8516.40		- Electric smoothing irons:			
		8516.40.10	--- Unassembled	15%	775 841 00	Number
		8516.40.90	--- Other	25%	775 849 00	Number
	8516.50		- Microwave ovens:			
		8516.50.10	--- Unassembled	5%	775 861 10	Number
		8516.50.90	--- Other	25%	775 861 90	Number
	8516.60		- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:			
		8516.60.10	--- Unassembled	5%	775 869 10	Number
		8516.60.90	--- Other	25%	775 869 90	Number
			- Other electro-thermic appliances:			
	8516.71		-- Coffee or tea makers:			
		8516.71.10	--- Unassembled	15%	775 871 10	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		8516.71.90	--- Other	25%	775 871 90	Number
	8516.72		-- Toasters:			
		8516.72.10	--- Unassembled	15%	775 872 10	Number
		8516.72.90	--- Other	25%	775 872 90	Number
	8516.79		-- Other			
		8516.79.10	--- Unassembled	15%	775 879 10	Number
		8516.79.90	--- Other	25%	775 879 90	Number
	8516.80	8516.80.00	- Electric heating resistors	15%	775 880 00	Number
	8516.90	8516.90.00	- Parts	15%	775 890 00	Kg
<b>85.17</b>			<b>Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones.</b>			
			- Telephone sets; videophones:			
	8517.11	8517.11.00	-- Line telephone sets with cordless handsets	15%	764 111 00	Number
	8517.19	8517.19.00	-- Other	15%	764 119 00	Number
			- Facsimile machines and teleprinters:			
	8517.21	8517.21.00	-- Facsimile machines	15%	764 191 00	Number
	8517.22	8517.22.00	-- Teleprinters	15%	764 132 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8517.30	8517.30.00	- Telephonic or telegraphic switching apparatus	15%	764 150 00	Number
	8517.50	8517.50.00	- Other apparatus, for carrier-current line systems or for digital line systems	15%	764 180 00	Number
	8517.80	8517.80.00	- Other apparatus	15%	764 198 00	Number
<b>85.18</b>	8517.90	8517.90.00	- Parts <b>Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.</b>	15%	764 910 00	Kg
	8518.10	8518.10.00	- Microphones and stands therefor - Loudspeakers, whether or not mounted in their enclosures:	25%	764 210 00	Number
	8518.21	8518.21.00	-- Single loudspeakers, mounted in their enclosures	25%	764 221 00	Number
	8518.22	8518.22.00	-- Multiple loudspeakers, mounted in the same enclosure	25%	764 222 00	Number
	8518.29	8518.29.00	-- Other	25%	764 230 00	Number



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8518.30	8518.30.00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	25%	764 240 00	Number
	8518.40	8518.40.00	- Audio-frequency electric amplifiers	25%	764 250 00	Number
	8518.50	8518.50.00	- Electric sound amplifier sets	25%	764 260 00	Number
	8518.90	8518.90.00	- Parts	15%	764 920 00	Kg
<b>85.19</b>			<b>Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.</b>			
	8519.10	8519.10.00	- Coin- or disc-operated record-players - Other record-players	25%	763 310 00	Number
	8519.21		-- Without loudspeaker:			
		8519.21.10	--- Unassembled	25%	763 331 10	Number
		8519.21.90	--- Other	25%	763 331 90	Number
	8519.29		-- Other			
		8519.29.10	--- Unassembled	25%	763 339 10	Number
		8519.29.90	--- Other	25%	763 339 90	Number
			- Turntables (record-decks):			
	8519.31		-- With automatic record changing mechanism:			
		8519.31.10	--- Unassembled	25%	763 351 10	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		8519.31.90	--- Other	25%	763 351 90	Number
	8519.39		-- Other			
		8519.39.10	--- Unassembled	25%	763 359 10	Number
		8519.39.90	--- Other	25%	763 359 90	Number
	8519.40	8519.40.00	- Transcribing machines	25%	763 820 00	Number
			- Other sound reproducing apparatus:			
	8519.92	8519.92.00	-- Pocket-size cassette-players	25%	763 832 00	Number
	8519.93	8519.93.00	-- Other, cassette-type	25%	763 833 00	Number
	8519.99	8519.99.00	-- Other	25%	763 839 00	Number
<b>85.20</b>			<b>Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.</b>			
	8520.10	8520.10.00	- Dictating machines not capable of operating without an external source of power	25%	763 841 00	Number
	8520.20	8520.20.00	- Telephone answering machines	25%	763 842 00	Number
			- Other magnetic tape recorders incorporating sound reproducing apparatus:			
	8520.32	8520.32.00	-- Digital audio type	25%	763 844 00	Number
	8520.33	8520.33.00	-- Other, cassette-type	25%	763 846 00	Number
	8520.39	8520.39.00	-- Other	25%	763 845 00	Number
	8520.90	8520.90.00	- Other	25%	763 849 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>85.21</b>			<b>Video recording or reproducing apparatus, whether or not incorporating a video tuner.</b>			
	8521.10		- Magnetic tape-type			
		8521.10.10	--- Unassembled	25%	763 811 10	Number
		8521.10.90	--- Other	25%	763 811 90	Number
	8521.90		- Other			
		8521.90.10	--- Unassembled	25%	763 819 10	Number
		8521.90.90	--- Other	25%	763 819 90	Number
<b>85.22</b>			<b>Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.</b>			
	8522.10	8522.10.00	- Pick-Up cartridges	15%	764 991 00	Kg
	8522.90	8522.90.00	- Other	15%	764 999 00	Kg
<b>85.23</b>			<b>Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.</b>			
			- Magnetic tapes:			
	8523.11		-- Of a width not exceeding 4 mm:			
		8523.11.10	--- Unmounted, for the manufacture of cassettes	15%	898 411 00	Number
		8523.11.90	--- Other	25%	898 419 00	Number

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8523.12	8523.12.00	-- Of a width exceeding 4 mm but not exceeding 6.5 mm	25%	898 430 00	Number
	8523.13	8523.13.10	--- Unmounted, for the manufacture of cassettes	15%	898 451 00	Number
		8523.13.90	--- Other	25%	898 459 00	Number
	8523.20	8523.20.00	- Magnetic discs	15%	898 510 00	Number
	8523.30	8523.30.00	- Cards incorporating a magnetic stripe	15%	898 591 00	Number
	8523.90	8523.90.10	--- Computer disks	15%	898 590 10	Number
		8523.90.90	--- Other	25%	898 590 00	Number
<b>85.24</b>			<b>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.</b>			
	8524.10	8524.10.00	- Gramophone records	25%	898 710 00	Number
			- Discs for laser reading systems:			
	8524.31	8524.31.00	-- For reproducing phenomena other than sound or image	15%	898 681 00	Number
	8524.32	8524.32.00	-- For reproducing sound only	15%	898 682 00	Number
	8524.39	8524.39.00	-- Other	15%	898 689 00	Number
	8524.40	8524.40.00	- Magnetic tapes for reproducing phenomena other than sound or image	15%	898 672 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Other magnetic tapes:			
			-- Of a width not exceeding 4 mm			
8524 51		8524.51.10	--- For sole use of public broadcasting organizations	5%	898 611 00	Number
		8524.51.90	--- Other	25%	898 619 00	Number
8524 52			-- Of a width exceeding 4 mm but not exceeding 6.5 mm			
		8524.52.10	--- For sole use of public broadcasting organizations	5%	898 651 00	Number
		8524.52.90	--- Other	25%	898 659 00	Number
8524 53			-- Of a width exceeding 6.5 mm			
		8524.53.10	--- For sole use of public broadcasting organizations	5%	898 671 00	Number
		8524.53.90	--- Other	25%	898 679 00	Number
8524 60		8524.60.00	- Cards incorporating a magnetic stripe	15%	898 793 00	Number
			- Other:			
8524 91			-- For reproducing phenomena other than sound or image			
		8524.91.10	--- Computer discs	5%	898 791 10	Number
		8524.91.90	--- Other	15%	898 790 00	Number
8524 99			-- Other:			
		8524.99.10	--- Containing software	Free	898 791 00	Number

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
85.25		8524.99.90	--- Other	15%	898 799 00	Number
			<b>Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras.</b>			
	8525.10		- Transmission apparatus			
		8525.10.10	--- Unassembled	15%	764 311 00	Number
		8525.10.90	--- Other	25%	764 319 00	Number
	8525.20		- Transmission apparatus incorporating reception apparatus			
		8525.20.10	--- Unassembled	15%	764 321 00	Number
		8525.20.91	--- Assembled or partly assembled mobile phones (cellular phones)	Free	764 329 10	Number
		8525.20.99	--- Other	25%	764 329 90	Number
	8525.30	8525.30.00	- Television cameras	25%	764 820 00	Number
	8525.40	8525.40.00	- Still image video cameras and other video camera recorders; digital cameras	25%	764 840 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>85.26</b>			<b>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.</b>			
	8526.10	8526.10.00	- Radar apparatus	15%	764 831 00	Number
			-- Other:			
	8526.91	8526.91.00	-- Radio navigational aid apparatus	15%	764 832 00	Number
	8526.92	8526.92.00	-- Radio remote control apparatus	15%	764 839 00	Number
<b>85.27</b>			<b>Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.</b>			
			- Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:			
	8527.12		-- Pocket-size radio cassette-players:			
		8527.12.10	--- Unassembled	5%	762 213 10	Number
		8527.12.90	--- Other	Each Shs. 75.00 or 25%	762 213 20	Number
			-- Other apparatus combined with sound recording or reproducing apparatus:			
	8527.13	8527.13.10	--- Unassembled	5%	762 214 10	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		8527.13.90	--- Other	Each Shs. 75.00 or 25%	762 214 20	Number
			-- Other:			
8527.19		8527.19.10	--- Unassembled	5%	762 221 00	Number
		8527.19.90	--- Other	Each Shs. 75.00 or 25%	762 222 00	Number
			- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:			
8527.21			-- Combined with sound recording or reproducing apparatus:			
		8527.21.10	--- Unassembled	5%	762 111 00	Number
		8527.21.90	--- Other	Each Shs. 300.00 or 25%	762 112 00	Number
8527.29			-- Other:			
		8527.29.10	--- Unassembled	5%	762 121 00	Number
		8527.29.90	--- Other	Each Shs. 300.00 or 25%	762 122 00	Number
			- Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy			



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*Customs and Excise*


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FIRST SCHEDULE—*continued*

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
8527.31			-- Combined with sound recording or reproducing apparatus:			
	8527.31.10		--- Unassembled	5%	762 811 00	Number
	8527.31.90		--- Other	Each Shs. 300.00 or 25%	762 819 00	Number
			-- Not combined with sound recording or reproducing apparatus but combined with a clock:			
8527.32	8527.32.10		--- Unassembled	5%	762 821 00	Number
	8527.32.90		--- Other	Each Shs. 300.00 or 25%	762 829 00	Number
			-- Other:			
8527.39	8527.39.10		--- Unassembled	5%	762 891 00	Number
	8527.39.90		--- Other	Each Shs. 300.00 or 25%	762 899 00	Number
			- Other apparatus			
8527.90	8527.90.10		--- Digital multi-media apparatus	Each Shs. 300.00 or 25%	764 811 00	Number
	8527.90.90		--- Other	25%	764 819 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
85.28			<b>Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors.</b>			
			- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:			
			-- Colour:			
8528.12		8528.12.10	--- Unassembled	Each Shs. 600.00 or 15%	761 111 00	Number
		8528.12.90	--- Other	Each Shs. 1200.00 or 30%	761 119 00	Number
			-- Black and white or other monochrome:			
8528.13		8528.13.10	--- Unassembled	Each Shs. 300.00 or 15%	761 210 00	Number
		8528.13.90	--- Other	Each Shs. 600.00 or 30%	761 290 00	Number
			- Video monitors:			
			-- Colour:			
8528.21		8528.21.10	--- Unassembled	Each Shs. 600.00 or 15%	761 112 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		8528.21.90	--- Other	Each Shs. 1200.00 or 30%	761 113 00	Number
	8528.22		-- Black and white or other monochrome:			
		8528.22.10	--- Unassembled	Each Shs. 350.00 or 15%	761 220 00	Number
		8528.22.90	--- Other	Each Shs. 700.00 or 25%	761 230 00	Number
	8528.30	8528.30.00	- Video projectors	25%	761 114 00	Number
<b>85.29</b>			<b>Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.</b>			
	8529.10	8529.10.00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	25%	764 931 00	Kg
	8529.90	8529.90.00	- Other	25%	764 939 00	Kg
<b>85.30</b>			<b>Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).</b>			
	8530.10	8530.10.00	- Equipment for railways or tramways	5%	778 821 00	Number
	8530.80	8530.80.00	- Other equipment	5%	778 828 00	Number
	8530.90	8530.90.00	- Parts	5%	778 830 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>85.31</b>			<b>Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.</b>			
	8531.10	8531.10.00	- Burglar or fire alarms and similar apparatus	Free	778 841 00	Number
	8531.20	8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	15%	778 842 00	Number
	8531.80	8531.80.00	- Other apparatus	15%	778 848 00	Number
	8531.90	8531.90.00	- Parts	15%	778 850 00	Kg
<b>85.32</b>			<b>Electrical capacitors, fixed, variable or adjustable (pre-set).</b>			
	8532.10	8532.10.00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	5%	778 610 00	Kg
			- Other fixed capacitors:			
	8532.21	8532.21.00	-- Tantalum	15%	778 620 00	Kg
	8532.22	8532.22.00	-- Aluminium electrolytic	15%	778 630 00	Kg
	8532.23	8532.23.00	-- Ceramic dielectric, single layer	15%	778 640 00	Kg
	8532.24	8532.24.00	-- Ceramic dielectric, multilayer	15%	778 650 00	Kg
	8532.25	8532.25.00	-- Dielectric of paper or plastics	15%	778 660 00	Kg
	8532.29	8532.29.00	-- Other	15%	778 670 00	Kg
	8532.30	8532.30.00	- Variable or adjustable (pre-set) capacitors	5%	778 680 00	Kg

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## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>85.33</b>	8532.90	8532.90.00	- Parts	15%	778 690 00	Kg
			<b>Electrical resistors (including rheostats and potentiometers), other than heating resistors.</b>			
	8533.10	8533.10.00	- Fixed carbon resistors, composition or film types	15%	772 310 00	Kg
			- Other fixed resistors			
	8533.21	8533.21.00	-- For a power handling capacity not exceeding 20 W	15%	772 321 00	Kg
	8533.29	8533.29.00	-- Other	15%	772 329 00	Kg
			- Wire wound variable resistors, including rheostats and potentiometers:			
	8533.31	8533.31.00	-- For a power handling capacity not exceeding 20 W	15%	772 331 00	Kg
	8533.39	8533.39.00	-- Other	15%	772 339 00	Kg
	8533.40	8533.40.00	- Other variable resistors, including rheostats and potentiometers	15%	772 350 00	Kg
	8533.90	8533.90.00	- Parts	15%	772 380 00	Kg
<b>85.34</b>	<b>8534.00</b>	<b>8534.00.00</b>	<b>Printed circuits.</b>	15%	772 200 00	Kg

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
85.35			Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts.			
	8535.10	8535.10.00	- Fuses	5%	772 410 00	Kg
			- Automatic circuit breakers:			
	8535.21	8535.21.00	-- For a voltage of less than 72.5 kV	5%	772 420 00	Kg
	8535.29	8535.29.00	-- Other	5%	772 430 00	Kg
	8535.30	8535.30.00	- Isolating switches and make-and-break switches	5%	772 440 00	Kg
	8535.40	8535.40.00	- Lightning arresters, voltage limiters and surge suppressors	15%	772 450 00	Kg
	8535.90	8535.90.00	- Other	15%	772 490 00	Kg
85.36			Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.			
	8536.10	8536.10.00	- Fuses	5%	772 510 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8536.20	8536.20.00	- Automatic circuit breakers	5%	772 520 00	Kg
	8536.30	8536.30.00	- Other apparatus for protecting electrical circuits	5%	772 530 00	Kg
			- Relays:			
	8536.41	8536.41.00	-- For a voltage not exceeding 60 V	5%	772 541 00	Kg
	8536.49	8536.49.00	-- Other	5%	772 549 00	Kg
	8536.50	8536.50.00	- Other switches	5%	772 550 00	Kg
			- Lamp-holders, plugs and sockets:			
	8536.61	8536.61.00	-- Lamp-holders	5%	772 570 00	Kg
	8536.69	8536.69.00	-- Other	5%	772 580 00	Kg
	8536.90	8536.90.00	- Other apparatus	5%	772 590 00	Kg
<b>85.37</b>			<b>Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.</b>			
	8537.10	8537.10.00	- For a voltage not exceeding 1,000 V	15%	772 610 00	Kg
	8537.20	8537.20.00	- For a voltage exceeding 1,000 V	15%	772 620 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>85.38</b>			<b>Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.</b>			
	8538.10	8538.10.00	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	15%	772 810 00	Kg
	8538.90	8538.90.00	- Other	15%	772 820 00	Kg
<b>85.39</b>			<b>Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.</b>			
	8539.10	8539.10.00	- Sealed beam lamp units	25%	778 230 00	Number
			- Other filament lamps, excluding ultra-violet or infra-red lamps:			
	8539.21	8539.21.00	-- Tungsten halogen	25%	778 211 00	Number
	8539.22	8539.22.00	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	25%	778 212 00	Number
	8539.29	8539.29.00	-- Other	35%	778 219 00	Number
			- Discharge lamps, other than ultra-violet lamps:			
	8539.31	8539.31.00	-- Fluorescent, hot cathode	25%	778 221 00	Number
	8539.32	8539.32.00	-- Mercury or sodium vapour lamps; metal halide lamps	25%	778 222 00	Number



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8539.39	8539.39.00	-- Other - Ultra-violet or infra-red lamps; arc-lamps:	25%	778 229 00	Number
	8539.41	8539.41.00	-- Arc-lamps	25%	778 241 00	Number
	8539.49	8539.49.00	-- Other	25%	778 249 00	Number
	8539.90	8539.90.00	- Parts	15%	778 290 00	Kg
<b>85.40</b>			<b>Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).</b> - Cathode-ray television picture tubes, including video monitor cathode-ray tubes:			
	8540.11	8540.11.00	-- Colour	15%	776 110 00	Number
	8540.12	8540.12.00	-- Black and white or other monochrome	15%	776 120 00	Number
	8540.20	8540.20.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	15%	776 210 00	Number
	8540.40	8540.40.00	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	15%	776 272 00	Number
	8540.50	8540.50.00	- Data/graphic display tubes, black and white or other monochrome	15%	776 273 00	Number
	8540.60	8540.60.00	- Other cathode-ray tubes	15%	776 230 00	Number

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:			
	8540.71	8540.71.00	-- Magnetrons	15%	776 251 00	Number
	8540.72	8540.72.00	-- Klystrons	15%	776 252 00	Number
	8540.79	8540.79.00	-- Other	15%	776 259 00	Number
			- Other valves and tubes:			
	8540.81	8540.81.00	-- Receiver or amplifier valves and tubes	15%	776 271 00	Number
	8540.89	8540.89.00	-- Other	15%	776 279 00	Number
			- Parts:			
	8540.91	8540.91.00	-- Of cathode-ray tubes	15%	776 291 00	Kg
	8540.99	8540.99.00	-- Other	15%	776 299 00	Kg
<b>85.41</b>			<b>Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.</b>			
	8541.10	8541.10.00	- Diodes, other than photosensitive or light emitting diodes	Free	776 310 00	Number
			- Transistors, other than photosensitive transistors:			
	8541.21	8541.21.00	-- With a dissipation rate of less than 1 W	5%	776 320 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8541.29	8541.29.00	-- Other	5%	776 330 00	Number
	8541.30	8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices	5%	776 350 00	Number
			- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes			
	8541.40	8541.40.10	--- Photovoltaic cells whether or not assembled in modules or made up into panels including solar cells	Free	776 371 00	Number
		8541.40.90	--- Other	5%	776 379 00	Number
	8541.50	8541.50.00	- Other semiconductor devices	5%	776 390 00	Number
	8541.60	8541.60.00	- Mounted piezo-electric crystals	5%	776 810 00	Number
	8541.90	8541.90.00	- Parts	5%	776 880 00	Kg
<b>85.42</b>			<b>Electronic integrated circuits and microassemblies.</b>			
	8542.10		- Cards incorporating an electronic integrated circuit ("smart" cards)	15%	776 410 00	Number
		8542.10.10	-- Telephone sim cards	Free	776 411 00	Number
		8542.10.90	-- Other	15%	776 411 00	Number
	8542.21	8542.21.00	-- Digital	15%	776 411 00	Number
	8542.29	8542.29.00	-- Other	15%	776 439 00	Number
	8542.60	8542.60.00	- Hybrid integrated circuits	15%	776 456 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8542.70	8542.70.00	- Electronic microassemblies	15%	776 497 00	Number
	8542.90	8542.90.00	- Parts	15%	776 890 00	Kg
<b>85.43</b>			<b>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.</b>			
			- Particle accelerators:			
	8543.11	8543.11.00	-- Ion implanters for doping semiconductor materials	15%	778 711 00	Number
	8543.19	8543.19.00	-- Other	15%	778 719 00	Number
	8543.20	8543.20.00	- Signal generators	15%	778 781 00	Number
	8543.30	8543.30.00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	15%	778 783 00	Number
	8543.40	8543.40.00	- Electric fence energisers	15%	778 784 00	Number
			- Other machines and apparatus:			
	8543.81	8543.81.00	-- Proximity cards and tags	15%	778 788 20	Number
	8543.89	8543.89.10	--- Mixing units used in sound recording	25%	778 788 10	Number
		8543.89.90	--- Other	15%	778 788 90	Number
	8543.90	8543.90.00	- Parts	15%	778 790 00	Kg
<b>85.44</b>			<b>Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric</b>			

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with connectors.			
			- Winding wire:			
			-- Of copper			
8544.11		8544.11.10	--- Of which the greatest cross-sectional dimension is 0.2 mm or more but not more than 2 mm	30%	773 111 10	Kg
			--- Other	15%	773 111 90	Kg
8544.19		8544.19.10	--- Of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive	30%	773 119 10	Kg
			--- Other	15%	773 119 90	Kg
8544.20		8544.20.00	- Co-axial cable and other co-axial electric conductors	30%	773 120 00	Kg
8544.30		8544.30.00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	30%	773 130 00	Kg
			- Other electric conductors, for a voltage not exceeding 80 V:			
8544.41		8544.41.00	-- Fitted with connectors	15%	773 141 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8544 49		-- Other			
		8544.49.10	--- Of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive	35%	773 149 10	Kg
		8544.49.20	--- Sheathed with polyethylene, polyvinylchloride or both, whether or not steelwire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm in diameter and of which the overall greatest cross-sectional width does not exceed 7.7 cm.	35%	773 149 20	Kg
		8544.49.90	--- Other - Other electric conductors, for a voltage exceeding 60 V but not exceeding 1,000 V:	25%	773 149 90	Kg
	8544 51	8544.51.00	-- Fitted with connectors	15%	773 151 00	Kg
	8544 59		-- Other			
		8544.59.10	--- Of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive	35%	773 159 10	Kg
		8544.59.20	--- Sheathed with polyethylene, polyvinylchloride or both, whether or not steelwire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm in diameter and of which the overall greatest cross-sectional width does not exceed 7.7 cm.	35%	773 159 20	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
85.45	8544.60	8544.60.90	-- Other - Other electric conductors, for a voltage exceeding 1,000V	25%	773 159 90	Kg
		8544.60.10	-- Of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive	35%	773 176 10	Kg
	8544.60.20	-- Sheathed with polyethylene, polyvinylchloride or both, whether or not steelwire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm in diameter and of which the overall greatest cross-sectional width does not exceed 7.7 cm.	30%	773 176 20	Kg	
	8544.60.90	- Other	30%	773 176 90	Kg	
	8544.70	8544.70.00	- Optical fibre cables	15%	773 180 00	Kg
			<b>Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.</b> - Electrodes: -- Of a kind used for furnaces	Free	778 861 00	Kg
	8545.11	8545.11.00	-- Of a kind used for furnaces	Free	778 861 00	Kg
	8545.19	8545.19.00	-- Other	Free	778 863 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8545.20	8545.20.00	- Brushes	15%	778 865 00	Kg
	8545.90	8545.90.00	- Other	15%	778 869 00	Kg
<b>85.46</b>			<b>Electrical insulators of any material.</b>			
	8546.10	8546.10.00	- Of glass	15%	773 220 00	Kg
	8546.20	8546.20.00	- Of ceramics	15%	773 230 00	Kg
	8546.90	8546.90.00	- Other	15%	773 240 00	Kg
<b>85.47</b>			<b>Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints thereof, of base metal lined with insulating material.</b>			
	8547.10	8547.10.00	- Insulating fittings of ceramics	15%	773 260 00	Kg
	8547.20	8547.20.00	- Insulating fittings of plastics	5%	773 280 00	Kg
	8547.90	8547.90.00	- Other	15%	773 290 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
85.48			<b>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.</b>			
	8548.10	8548.10.00	- Waste and scrap of primary cells, primary batteries and electric accumulators, spent primary cells, spent primary batteries and spent electric accumulators	15%	778 890 10	Kg
	8548.90	8548.90.00	- Other	15%	778 899 00	Kg

## SECTION XVII – VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

**Notes.**

- 1.- This Section does not cover articles of heading 95.01, 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
- 2.- The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section—
  - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
  - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

FIRST SCHEDULE—*continued*

- (c) Articles of Chapter 82 (tools);
  - (d) Articles of heading 83.06;
  - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
  - (f) Electrical machinery or equipment (Chapter 85);
  - (g) Articles of Chapter 90;
  - (h) Articles of Chapter 91;
  - (i) Arms (Chapter 93);
  - (k) Lamps or lighting fittings of heading 94.05; or
  - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
- 3.- References in Chapters 86 to 88 to "parts" or "accessories" do not 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 those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
- 4.- For the purposes of this Section—
- (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
  - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
  - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
- 5.- Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows—
- (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
  - (b) In Chapter 87 if designed to travel over land or over both land and water;

FIRST SCHEDULE—*continued*

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

**CHAPTER 86 – RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS**

**Notes.**

- 1.- This Chapter does not cover—
  - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
  - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
  - (c) Electrical signalling, safety or traffic control equipment of heading 85.30.
- 2.- Heading 86.07 applies, *inter alia*, to—
  - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
  - (b) Frames, underframes, bogies and bissel-bogies;
  - (c) Axle boxes; brake gear;
  - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
  - (e) Coachwork.
- 3.- Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to—
  - (a) Assembled track, turntables, platform buffers, loading gauges;

FIRST SCHEDULE—continued

(b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>86.01</b>			<b>Rail locomotives powered from an external source of electricity or by electric accumulators.</b>			
	8601.10	8601.10.00	- Powered from an external source of electricity	5%	791 110 00	Number
	8601.20	8601.20.00	- Powered by electric accumulators	5%	791 150 00	Number
<b>86.02</b>			<b>Other rail locomotives; locomotive tenders.</b>			
	8602.10	8602.10.00	- Diesel-electric locomotives	5%	791 210 00	Number
	8602.90	8602.90.00	- Other	5%	791 290 00	Number
<b>86.03</b>			<b>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.</b>			
	8603.10	8603.10.00	- Powered from an external source of electricity	5%	791 610 00	Number
	8603.90	8603.90.00	- Other	5%	791 690 00	Number
<b>86.04</b>	<b>8604.00</b>	<b>8604.00.00</b>	<b>Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).</b>	5%	791 810 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
86.05	8605.00	8605.00.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	5%	791 700 00	Number
86.06			<b>Railway or tramway goods vans and wagons, not self-propelled.</b>			
	8606.10	8606.10.00	- Tank wagons and the like	5%	791 821 00	Number
	8606.20	8606.20.00	- Insulated or refrigerated vans and wagons, other than those of subheading 8606.10	5%	791 822 00	Number
	8606.30	8606.30.00	- Self-discharging vans and wagons, other than those of subheading 8606.10 or 8606.20	5%	791 823 00	Number
			- Other:			
	8606.91	8606.91.00	-- Covered and closed	5%	791 825 00	Number
	8606.92	8606.92.00	-- Open, with non-removable sides of a height exceeding 90 cm	5%	791 827 00	Number
	8606.99	8606.99.00	-- Other	5%	791 829 00	Number
86.07			<b>Parts of railway or tramway locomotives or rolling-stock.</b>			
			- Bogies, bissel-bogies, axles and wheels, and parts thereof.			
	8607.11	8607.11.00	-- Driving bogies and bissel-bogies	5%	791 991 00	Kg
	8607.12	8607.12.00	-- Other bogies and bissel-bogies	5%	791 992 00	Kg

## FIRST SCHEDULE—continued

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
	8607.19	8607.19.00	-- Other, including parts - Brakes and parts thereof:	5%	791 993 00	Kg
	8607.21	8607.21.00	-- Air brakes and parts thereof	5%	791 994 00	Kg
	8607.29	8607.29.00	-- Other	5%	791 995 00	Kg
	8607.30	8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof - Other:	5%	791 996 00	Kg
	8607.91	8607.91.00	-- Of locomotives	5%	791 997 00	Kg
	8607.99	8607.99.00	-- Other	5%	791 999 00	Kg
<b>86.08</b>	<b>8608.00</b>	<b>8608.00.00</b>	<b>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.</b>	<b>5%</b>	<b>791 910 00</b>	<b>Kg</b>
<b>86.09</b>	<b>8609.00</b>	<b>8609.00.00</b>	<b>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.</b>	<b>5%</b>	<b>786 300 00</b>	<b>Number</b>

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*Customs and Excise*


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FIRST SCHEDULE—*continued*

## CHAPTER 87 – VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF

**Notes.**

- 1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
- 2.- For the purposes of this Chapter, "**tractors**" means 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, fertilisers or other goods. Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
- 3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
- 4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.01.

**ADDITIONAL NATIONAL NOTE**

1. For the purposes of this chapter, station wagons shall be classified under Heading 87.03 whether or not they—
  - (a) have a seating capacity of more than nine persons including the driver
  - (b) are fitted with additional seats in the luggage compartment.

<i>Heading No.</i>	<i>H. S. Code</i>	<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Import Duty</i>	<i>SITC No.</i>	<i>Unit of Quantity</i>
<b>87.01</b>			<b>Tractors (other than tractors of heading 87.09).</b>			
	8701.10	8701.10.00	- Pedestrian controlled tractors	Free	722 400 00	Number
	8701.20		- Road tractors for semi-trailers			
		8701.20.10	--- Unassembled	Free	783 201 00	Number
		8701.20.90	--- Other	25%	783 290 00	Number

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8701.30	8701.30.00	- Track-laying tractors	5%	722 300 00	Number
	8701.90	8701.90.00	- Other	Free	722 490 00	Number
<b>87.02</b>			<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>			
	8702.10		- With compression-ignition internal combustion piston engine (diesel or semi-diesel) -- For the transport of ten or more but not exceeding 25 persons:			
		8702.10.11	--- Unassembled	Free	783 111 00	Number
		8702.10.12	--- Assembled of a cylinder capacity not exceeding 1500cc	25%	783 112 00	Number
		8702.10.13	--- Assembled of a cylinder capacity exceeding 1500cc but not exceeding 1800cc	35%	783 113 00	Number
		8702.10.14	--- Assembled of a cylinder capacity exceeding 1800cc but no exceeding 2000cc	25%	783 114 00	Number
		8702.10.15	--- Assembled of a cylinder capacity exceeding 2000cc but not exceeding 2250cc	25%	783 115 00	Number
		8702.10.16	--- Assembled of a cylinder capacity exceeding 2250cc but not exceeding 2500cc	25%	783 116 00	Number
		8702.10.17	--- Assembled of a cylinder capacity exceeding 2500cc but not exceeding 3000cc	25%	783 117 00	Number
		8702.10.18	--- Assembled of a cylinder capacity exceeding 3000cc	25%	783 118 00	Number



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			-- with a sitting capacity exceeding 25 passengers:			
		8702.10.21	--- Unassembled for assembly by a vehicle manufacturer	Free	783 119 21	Number
		8702.10.29	--- Other	35%	783 119 29	Number
8702.90			- Other			
			-- With a seating capacity not exceeding 25 passengers:			
		8702.90.11	--- Unassembled, for assembly by a vehicle manufacturer	Free	783 191 00	Number
		8702.90.12	--- Assembled, of a cylinder capacity not exceeding 1000cc	25%	783 192 00	Number
		8702.90.13	--- Assembled, of a cylinder capacity exceeding 1000cc but not exceeding 1500cc	25%	783 193 00	Number
		8702.90.14	--- Assembled, of a cylinder capacity exceeding 1500cc but not exceeding 1800cc	25%	783 194 00	Number
		8702.90.15	--- Assembled, of a cylinder capacity exceeding 1800cc but not exceeding 2000cc	25%	783 195 00	Number
		8702.90.16	--- Assembled, of a cylinder capacity exceeding 2000cc but not exceeding 2250cc	25%	783 196 00	Number
		8702.90.17	--- Assembled, of a cylinder capacity exceeding 2250cc but not exceeding 2500cc	25%	783 197 00	Number
		8702.90.18	--- Assembled, of a cylinder capacity exceeding 2500cc but not exceeding 3000cc	25%	783 198 00	Number

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity	
87.03		8702.90.19	--- Assembled, of a cylinder capacity exceeding 3000cc -- With a cylinder capacity exceeding 25 passengers:	25%	783 199 11	Number	
		8702.90.21	--- Unassembled, for assembly by a vehicle manufacturer	Free	783 199 21	Number	
		8702.90.29	- Other	35%	783 199 29	Number	
			<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.</b>				
		8703.10	8703.10.00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles - Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	25%	781 100 00	Number
		8703.21		-- Of a cylinder capacity not exceeding 1,000 cc:			
			8703.21.10	--- Passenger motor cars, unassembled, for assembly by vehicle manufacturers	Free	781 211 00	Number
			8703.21.20	--- Passenger motor cars, assembled	25%	781 212 00	Number
			8703.21.30	--- King cab and double cabin pick-ups	25%	781 213 00	Number
			8703.21.90	--- Ambulances and hearses	Free	781 219 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8703.22		-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc			
		8703.22.10	--- Passenger motor cars, unassembled, for assembly by a vehicle manufacturer	Free	781 221 00	Number
		8703.22.20	--- Passenger motor cars, assembled	25%	781 222 00	Number
		8703.22.30	--- King cab and double cabin pick-ups	35%	781 223 00	Number
		8703.22.90	--- Ambulances and hearses	Free	781 229 00	Number
	8703.23		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc			
			--- Of a cylinder capacity exceeding 1500cc but not exceeding 1800cc			
		8703.23.11	---- Passenger motor cars, unassembled, for assembly by a vehicle manufacturer	Free	781 231 10	Number
		8703.23.12	---- Passenger motor cars, assembled	25%	781 231 20	Number
		8703.23.13	---- King cab and double cabin pick-ups	25%	781 231 30	Number
		8703.23.19	---- Ambulances and hearses	Free	781 231 90	Number
			--- Of a cylinder capacity exceeding 1800cc but not exceeding 2000cc:			
		8703.23.21	---- Passenger motor cars, unassembled, for assembly by a vehicle manufacturer	Free	781 232 10	Number
		8703.23.22	---- Passenger motor cars, assembled	25%	781 232 20	Number
		8703.23.23	---- King cab and double cabin pick-ups	25%	781 232 30	Number
		8703.23.29	---- Ambulances and hearses	Free	781 232 90	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			--- Of a cylinder capacity exceeding 2000 cc but not exceeding 2250cc:			
	8703.23.31		---- Passenger motor cars, unassembled, for assembly by a vehicle manufacturer	Free	781 233 10	Number
	8703.23.32		---- Passenger motor cars, assembled	25%	781 233 20	Number
	8703.23.33		---- King cab and double cabin pick-ups	25%	781 233 30	Number
	8703.23.39		---- Ambulances and hearses	Free	781 233 90	Number
			--- Of a cylinder capacity exceeding 2250cc but not exceeding 2500cc:			
	8703.23.41		--- Passenger motor cars, unassembled, for assembly by a vehicle manufacturer	Free	781 234 10	Number
	8703.23.42		--- Passenger motor cars, assembled	25%	781 234 20	Number
	8703.23.43		--- King cab and double cabin pick-ups	25%	781 234 30	Number
	8703.23.49		--- Ambulances and hearses	Free	781 234 90	Number
			--- Of a cylinder capacity exceeding 2500cc but not exceeding 3000cc:			
	8703.23.51		--- Passenger motor cars, unassembled, for assembly by a vehicle manufacturer	Free	781 235 10	Number
	8703.23.52		--- Passenger motor cars, assembled	25%	781 235 20	Number
	8703.23.53		--- King cab and double cabin pick-ups	25%	781 235 30	Number
	8703.23.59		--- Ambulances and hearses	Free	781 235 90	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8703.24		--- Of a cylinder capacity exceeding 3000cc			
		8703.24.10	--- Passenger motor cars, unassembled, for assembly by a vehicle manufacturer	Free	781 241 00	Number
		8703.24.20	--- Passenger motor cars, assembled	25%	781 242 00	Number
		8703.24.30	--- King cab and double cabin pick-ups	25%	781 243 00	Number
		8703.24.90	--- Ambulances and hearses	Free	781 249 00	Number
			- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
	8703.31		-- Of a cylinder capacity not exceeding 1,500 cc			
			--- Of a cylinder capacity not exceeding 1,000 cc:			
		8703.31.11	--- Passenger motor cars, unassembled, for assembly by a vehicle manufacturer	Free	781 251 10	Number
		8703.31.12	--- Passenger motor cars, assembled	25%	781 251 20	Number
		8703.31.13	--- King cab and double cabin pick-ups	25%	781 251 30	Number
		8703.31.19	--- Ambulances and hearses	Free	781 251 90	Number
			--- Of a cylinder capacity not exceeding 1,000 cc but not exceeding 1500 cc:			
		8703.31.21	--- Passenger motor cars, unassembled, for assembly by a vehicle manufacturer	Free	781 252 10	Number
		8703.31.22	--- Passenger motor cars, assembled	25%	781 252 20	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		8703.31.23	--- King cab and double cabin pick-ups	25%	781 252 30	Number
		8703.31.29	--- Ambulances and hearses	Free	781 252 90	Number
	8703.32		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc			
			--- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc:			
		8703.32.11	--- Passenger motor cars, unassembled, for assembly by a vehicle manufacturer	Free	781 261 10	Number
		8703.32.12	--- Passenger motor cars, assembled	25%	781 261 20	Number
		8703.32.13	--- King cab and double cabin pick-ups	25%	781 261 30	Number
		8703.32.19	--- Ambulances and hearses	Free	781 261 90	Number
			--- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc:			
		8703.32.21	--- Passenger motor cars, unassembled, for assembly by a vehicle manufacturer	Free	781 262 10	Number
		8703.32.22	--- Passenger motor cars, assembled	25%	781 262 20	Number
		8703.32.23	--- King cab and double cabin pick-ups	25%	781 262 30	Number
		8703.32.29	--- Ambulances and hearses	Free	781 262 90	Number
			--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,250 cc:			
		8703.32.31	--- Passenger motor cars, unassembled, for assembly by a vehicle manufacturer	Free	781 263 10	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		8703.32.32	--- Passenger motor cars, assembled	25%	781 263 20	Number
		8703.32.33	--- King cab and double cabin pick-ups	25%	781 263 30	Number
		8703.32.39	--- Ambulances and hearses	Free	781 263 90	Number
			--- Of a cylinder capacity exceeding 2,250 cc but not exceeding 2,500 cc:			
		8703.32.41	--- Passenger motor cars, unassembled, for assembly by a vehicle manufacturer	Free	781 271 00	Number
		8703.32.42	--- Passenger motor cars, assembled	25%	781 272 00	Number
		8703.32.43	--- King cab and double cabin pick-ups	25%	781 273 00	Number
		8703.32.49	--- Ambulances and hearses	Free	781 279 00	Number
8703.33			--- Of a cylinder capacity exceeding 2,500 cc			
			--- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:			
		8703.33.11	--- Passenger motor cars, unassembled, for assembly by a vehicle manufacturer	Free	781 281 10	Number
		8703.33.12	--- Passenger motor cars, assembled	25%	781 281 20	Number
		8703.33.13	--- King cab and double cabin pick-ups	25%	781 281 30	Number
		8703.33.19	--- Ambulances and hearses	Free	781 281 90	Number
			--- Of a cylinder capacity exceeding 3000 cc:			
		8703.33.21	--- Passenger motor cars, unassembled, for assembly by a vehicle manufacturer	Free	781 282 10	Number
		8703.33.22	--- Passenger motor cars, assembled	25%	781 282 20	Number
		8703.33.23	--- King cab and double cabin pick-ups	25%	781 289 30	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		8703.33.29	--- Ambulances and hearses	Free	781 282 90	Number
	8703.90	8703.90.00	--- Other	25%	781 290 00	Number
<b>87.04</b>			<b>Motor vehicles for the transport of goods.</b>			
	8704.10		- Dumpers designed for off-highway use			
		8704.10.10	--- Unassembled	Free	782 111 00	Number
		8704.10.90	--- Other	25%	782 119 00	Number
			- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
	8704.21		-- g.v.w. not exceeding 5 tonnes			
		8704.21.10	--- Unassembled	Free	782 191 10	Number
		8704.21.20	--- g.v.w. not exceeding 3 tons assembled	35%	782 191 20	Number
		8704.21.30	--- g.v.w. exceeding 3 tons but not exceeding 5 tons	35%	782 191 30	Number
	8704.22		-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes			
		8704.22.10	--- Unassembled	Free	782 192 10	Number
		8704.22.20	--- Other	35%	782 192 20	Number
			-- g.v.w. exceeding 20 tonnes			
	8704.23		--- Unassembled	Free	782 193 10	Number
		8704.23.20	--- Other	25%	782 193 20	Number



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Other, with spark-ignition internal combustion piston engine:			
			-- g.v.w. not exceeding 5 tonnes			
8704.31			--- Unassembled	Free	782 194 10	Number
	8704.31.10		--- g.v.w. not exceeding 3 tons, assembled	35%	782 194 20	Number
	8704.31.20		--- g.v.w. exceeding 3 tons but not exceeding 5 tons, assembled	35%	782 194 30	Number
	8704.31.30		-- g.v.w. exceeding 5 tonnes			
8704.32			--- Unassembled	Free	782 195 10	Number
	8704.32.10		--- Other	35%	782 195 20	Number
	8704.32.20		- Other			
8704.90			--- Unassembled	Free	782 199 10	Number
	8704.90.10		--- Other	15%	782 199 00	Number
	8704.90.90					
<b>87.05</b>			<b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).</b>			
	8705.10	8705.10.00	- Crane lorries	15%	782 210 00	Number
	8705.20	8705.20.00	- Mobile drilling derricks	15%	782 230 00	Number
	8705.30	8705.30.00	- Fire fighting vehicles	Free	782 250 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8705.40	8705.40.00	- Concrete-mixer lorries	15%	782 270 00	Number
	8705.90		- Other			
		8705.90.10	--- Street cleaning vehicles	Free	782 291 00	Number
		8705.90.20	--- Mobile radiological units and mobile clinics	Free	782 292 00	Number
		8705.90.90	--- Other	15%	782 299 00	Number
<b>87.06</b>	<b>8706.00</b>	<b>8706.00.00</b>	<b>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.</b>	35%	784 100 00	Number
<b>87.07</b>			<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>			
	8707.10	8707.10.00	- For the vehicles of heading 87.03	35%	784 210 00	Number
	8707.90	8707.90.00	- Other	25%	784 250 00	Kg
<b>87.08</b>			<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>			
	8708.10	8708.10.00	- Bumpers and parts thereof	15%	784 310 00	Kg
			- Other parts and accessories of bodies (including cabs):			
	8708.21	8708.21.00	-- Safety seat belts	15%	784 321 00	Kg
	8708.29	8708.29.00	-- Other	15%	784 329 00	Kg
			- Brakes and servo-brakes and parts thereof:			
	8708.31	8708.31.00	-- Mounted brake linings	15%	784 331 00	Kg
	8708.39	8708.39.00	-- Other	15%	784 339 00	Kg
	8708.40	8708.40.00	- Gear boxes	15%	784 340 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8708.50	8708.50.00	- Drive-axles with differential, whether or not provided with other transmission components	15%	784 350 00	Kg
	8708.60	8708.60.00	- Non-driving axles and parts thereof	15%	784 360 00	Kg
	8708.70	8708.70.00	- Road wheels and parts and accessories thereof	35%	784 391 00	Kg
	8708.80	8708.80.00	- Suspension shock-absorbers	25%	784 392 00	Kg
			- Other parts and accessories:			
	8708.91	8708.91.00	-- Radiators	25%	784 393 00	Kg
	8708.92	8708.92.00	-- Silencers and exhaust pipes	25%	784 394 00	Kg
	8708.93	8708.93.00	-- Clutches and parts thereof	15%	784 395 00	Kg
	8708.94	8708.94.00	-- Steering wheels, steering columns and steering boxes	15%	784 396 00	Number
			-- Other			
	8708.99	8708.99.10	--- Assembled motor vehicle chassis frames (whether or not fitted with wheels but without engines)	15%	784 399 10	Kg
		8708.99.90	--- Other	15%	784 399 90	Kg
<b>87.09</b>			<b>Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.</b>			
			- Vehicles:			
	8709.11	8709.11.00	-- Electrical	15%	744 140 00	Number

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8709.19	8709.19.00	-- Other	15%	744 150 00	Number
	8709.90	8709.90.00	- Parts	15%	744 190 00	Kg
<b>87.10</b>	<b>8710.00</b>	<b>8710.00.00</b>	<b>Tanks and other Armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.</b>	5%	891 110 00	Number
<b>87.11</b>			<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>			
	8711.10		- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc			
		8711.10.10	--- Unassembled	Free	785 111 00	Number
		8711.10.90	--- Other	15%	785 119 00	Number
	8711.20		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc			
		8711.20.10	--- Unassembled	Free	785 131 00	Number
		8711.20.90	--- Other	15%	785 139 00	Number
	8711.30		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc			
		8711.30.10	--- Unassembled	15%	785 151 00	Number
		8711.30.90	--- Other	15%	785 159 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8711.40		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc			
		8711.40.10	--- Unassembled	15%	785 161 00	Number
		8711.40.90	--- Other	15%	785 169 00	Number
	8711.50		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc			
		8711.50.10	--- Unassembled	15%	785 171 00	Number
		8711.50.90	--- Other	15%	785 179 00	Number
	8711.90		- Other			
		8711.90.10	--- Unassembled	15%	785 191 00	Number
		8711.90.90	--- Other	15%	785 199 00	Number
<b>87.12</b>			<b>Bicycles and other cycles (including delivery tricycles), not motorized.</b>			
	8712.00	8712.00.10	--- Unassembled	Free	785 201 00	Number
		8712.00.90	--- Other	Free	785 209 00	Number
<b>87.13</b>			<b>Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.</b>			
	8713.10	8713.10.00	- Not mechanically propelled	Free	785 311 00	Number
	8713.90	8713.90.00	- Other	Free	785 315 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
87.14			<b>Parts and accessories of vehicles of headings 87.11 to 87.13.</b>			
			- Of motorcycles (including mopeds):			
	8714.11	8714.11.00	-- Saddles	15%	785 351 00	Kg
	8714.19	8714.19.00	-- Other	15%	785 359 00	Kg
	8714.20	8714.20.00	- Of carriages for disabled persons	Free	785 360 00	Kg
			- Other:			
	8714.91		-- Frames and forks, and parts thereof			
		8714.91.10	--- Frames with front forks and back stays	Each Shs. 106.50 or 15%	785 371 10	Kg
		8714.91.20	--- Frames without front forks and back stays	Each Shs. 21.80 or 15%	785 371 20	Kg
		8714.91.30	--- Front forks	Each Shs. 21.80 or 15%	785 371 30	Kg
		8714.91.40	--- Backstays	Each Shs. 14.50 or 15%	785 371 40	Kg
		8714.91.90	--- Other	15%	785 371 90	Kg
	8714.92		-- Wheel rims and spokes			
		8714.92.10	--- Wheel rims	Each Shs. 27.00 or 15%	785 372 10	Number
		8714.92.90	--- Other	15%	785 372 90	Number
	8714.93	8714.93.00	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	15%	785 373 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8714.94	8714.94.00	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	15%	785 374 00	Kg
	8714.95	8714.95.00	-- Saddles	Each Shs. 20.00 or 15%	785 375 00	Number
	8714.96	8714.96.00	-- Pedals and crank-gear, and parts thereof	15%	785 376 00	Kg
	8714.99	8714.99.10	--- Handle bars	Each Shs. 27.00 or 15%	785 379 10	Kg
		8714.99.90	--- Other	15%	785 379 90	Kg
<b>87.15</b>			<b>Baby carriages and parts thereof.</b>			
	8715.00		-- Baby carriages and parts thereof.			
		8715.00.10	--- Baby carriages	15%	894 110 00	Kg
		8715.00.90	--- Parts	15%	894 190 00	Kg
<b>87.16</b>			<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b>			
	8716.10		- Trailers and semi-trailers of the caravan type, for housing or camping			
		8716.10.10	--- Unassembled	Free	786 110 00	Number
		8716.10.90	--- Other	25%	786 190 00	Number
	8716.20		- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes			
		8716.20.10	--- Unassembled	Free	786 211 00	Number
		8716.20.90	--- Other	25%	786 219 00	Number

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Other trailers and semi-trailers for the transport of goods:			
			-- Tanker trailers and tanker semi-trailers			
8716.31		8716.31.10	--- Unassembled	Free	786 221 00	Number
		8716.31.90	--- Other	25%	786 229 00	Number
8716.39			-- Other			
		8716.39.10	--- Vehicles specially designed for the collection and disposal of refuse, unassembled	Free	786 291 00	Number
		8716.39.20	--- Vehicles specially designed for the collection and disposal of refuse, assembled	25%	786 292 00	Number
		8716.39.30	--- Other, unassembled	Free	786 293 00	Number
		8716.39.90	--- Other	25%	786 299 00	Number
			- Other trailers and semi-trailers			
8716.40		8716.40.10	--- Unassembled	Free	786 831 00	Number
		8716.40.90	--- Other	25%	786 839 00	Number
8716.80			- Other vehicles			
		8716.80.10	--- Wheelbarrows	15%	786 851 00	Number
		8716.80.20	--- Sack trucks, hand trolleys and similar hand-propelled vehicles	15%	786 852 00	Number
		8716.80.30	--- Public-service hand-carts for the collection and disposal of refuse	15%	786 853 00	Number
		8716.80.90	--- Other	15%	786 859 00	Number



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8716.90		- Parts			
		8716.90.10	--- Axles, including stub axles	15%	786 891 00	Number
		8716.90.90	--- Other	15%	786 899 00	Kg

## CHAPTER 88 – AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

## Subheading Note.

- 1.- For the purposes of subheadings 8802.11 to 8802.40, the expression "Nonladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>88.01</b>			<b>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.</b>			
	8801.10	8801.10.00	- Gliders and hang gliders	15%	792 810 00	Number
	8801.90	8801.90.00	- Other	15%	792 820 00	Number
<b>88.02</b>			<b>Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.</b>			
			- Helicopters:			
	8802.11	8802.11.00	-- Of an unladen weight not exceeding 2,000 kg	Free	792 110 00	Number

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8802.12	8802.12.00	-- Of an unladen weight exceeding 2,000 kg	Free	792 150 00	Number
	8802.20	8802.20.00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	Free	792 200 00	Number
	8802.30	8802.30.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	Free	792 300 00	Number
	8802.40	8802.40.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	Free	792 400 00	Number
	8802.60	8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Free	792 510 00	Number
<b>88.03</b>			<b>Parts of goods of heading 88.01 or 88.02.</b>			
	8803.10	8803.10.00	- Propellers and rotors and parts thereof	5%	792 910 00	Kg
	8803.20	8803.20.00	- under-carriages and parts thereof	5%	792 930 00	Kg
	8803.30	8803.30.00	- Other parts of aeroplanes or helicopters	5%	792 950 00	Kg
	8803.90	8803.90.00	- Other	5%	792 970 00	Kg
<b>88.04</b>	<b>8804.00</b>	<b>8804.00.00</b>	<b>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.</b>	15%	899 960 00	Kg
<b>88.05</b>			<b>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.</b>			
	8805.10	8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	15%	792 831 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	8805.21	8805.21.00	-- Air combat simulators and parts thereof	15%	792 832 10	Kg
	8805.29	8805.29.00	-- Other	15%	792 839 00	Kg

## CHAPTER 89 – SHIPS, BOATS AND FLOATING STRUCTURES

## Note.

- 1.- A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>89.01</b>			<b>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.</b>			
	8901.10	8901.10.00	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons, ferry-boats of all kinds	15%	793 280 00	Number
	8901.20	8901.20.00	- Tankers	15%	793 220 00	Number
	8901.30	8901.30.00	- Refrigerated vessels, other than those of subheading 8901.20	15%	793 260 00	Number
	8901.90	8901.90.00	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	15%	793 270 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
89.02	8902.00	8902.00.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	15%	793 240 00	Number
89.03			Yachts and other vessels for pleasure or sports; rowing boats and canoes.			
	8903.10	8903.10.00	- Inflatable	25%	793 110 00	Number
	8903.91	8903.91.00	-- Sailboats, with or without auxiliary motor	25%	793 120 00	Number
	8903.92	8903.92.00	-- Motorboats, other than outboard motorboats	25%	793 191 00	Number
	8903.99	8903.99.00	-- Other	25%	793 199 00	Number
89.04	8904.00	8904.00.00	Tugs and pusher craft.	5%	793 700 00	Number
89.05			Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.			
	8905.10	8905.10.00	- Dredgers	5%	793 510 00	Number
	8905.20	8905.20.00	- Floating or submersible drilling or production platforms	5%	793 550 00	Number
	8905.90	8905.90.00	- Other	5%	793 590 00	Number
89.06			Other vessels, including warships and lifeboats other than rowing boats.			
	8906.10	8906.10.00	- Warships	5%	793 291 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
89.07	8906.90	8906.90.00	- Other	5%	793 290 00	Number
			<b>Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).</b>			
	8907.10	8907.10.00	- Inflatable rafts	5%	793 910 00	Number
	8907.90	8907.90.00	- Other	5%	793 990 00	Number
89.08	8908.00	8908.00.00	Vessels and other floating structures for breaking up.	5%	793 300 00	Number

SECTION XVIII – OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

CHAPTER 90 – OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF

## Notes.

1.- This Chapter does not cover—

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.04) or of textile material (heading 59.11);
- (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI).

FIRST SCHEDULE—*continued*

- (c) Refractory goods of heading 69.03, ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
  - (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
  - (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
  - (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
  - (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, of heading 84.66, 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); calculating machines (heading 84.70); valves or other appliances of heading 84.81;
  - (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19 or 85.20); sound-heads (heading 85.22); still image video cameras, other video camera recorders and digital cameras (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); numerical control apparatus of heading 85.37; optical fibre cables of heading 85.44;
  - (i) Searchlights or spotlights of heading 94.05;
  - (k) Articles of Chapter 95;
  - (l) Capacity measures, which are to be classified according to their constituent material; or
  - (m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).
- 2.- Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules—
- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.85, 85.48 or 90.33) are in all cases to be classified in their respective headings;

FIRST SCHEDULE—*continued*

- (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
- (c) All other parts and accessories are to be classified in heading 90.33.
- 3.- The provisions of Note 4 to Section XVI apply also to this Chapter.
- 4.- Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
- 5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
- 6.- For the purposes of heading 90.21, the expression "**orthopaedic appliances**" means appliances for—
- Preventing or correcting bodily deformities; or
  - Supporting or holding parts of the body following and illness, operation or injury.
- Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.
- 7.- Heading 90.32 applies only to—
- (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and
- (b) 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 factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>90.01</b>			<b>Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements of any material, unmounted, other than such elements of glass not optically worked.</b>			
	9001.10	9001.10.00	- Optical fibres, optical fibre bundles and cables	15%	884 191 00	Kg
	9001.20	9001.20.00	- Sheets and plates of polarising material	15%	884 192 00	Kg
	9001.30	9001.30.00	- Contact lenses	Free	884 110 00	Number
	9001.40	9001.40.00	- Spectacle lenses of glass	Free	884 150 00	Number
	9001.50	9001.50.00	- Spectacle lenses of other materials	Free	884 170 00	Number
	9001.90		- Other			
		9001.90.10	--- Optical elements suitable for use with binoculars, monoculars and articles of subheading 9006 61 to 9006 69 and 9008 10 to 9008 40	15%	884 199 10	Kg
		9001.90.90	--- Other	15%	884 199 90	Kg
<b>90.02</b>			<b>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.</b>			
			- Objective lenses:			



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	9002.11	9002.11.00	-- For cameras, projectors or photographic enlargers or reducers	15%	884 310 00	Kg
	9002.19		-- Other			
		9002.19.10	--- Suitable for use with binoculars, monoculars and articles of subheadings Nos. 9006 61 to 9006 69 and 9008 10 to 9008 40	15%	884 321 00	Kg
		9002.19.90	--- Other	15%	884 329 00	Kg
	9002.20	9002.20.00	- Filters	15%	884 330 00	Kg
	9002.90		- Other			
		9002.90.10	--- Suitable for use with binoculars, monoculars and articles of subheadings Nos. 9006 61 to 9006 69 and 9008 10 to 9008 40	15%	884 391 00	Kg
		9002.90.90	--- Other	15%	884 399 00	Kg
<b>90.03</b>			<b>Frames and mountings for spectacles, goggles or the like, and parts thereof.</b>			
			- Frames and mountings:			
	9003.11	9003.11.00	-- Of plastics	15%	884 211 00	Number
	9003.19	9003.19.00	-- Of other materials	15%	884 219 00	Number
	9003.90	9003.90.00	- Parts	15%	884 220 00	Kg
<b>90.04</b>			<b>Spectacles, goggles and the like, corrective, protective or other.</b>			
	9004.10	9004.10.00	- Sunglasses:	15%	884 231 00	Number
	9004.90		- Other			

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
90.05		9004.90.10	--- For correcting vision	Free	884 239 10	Number
		9004.90.90	--- Other	15%	884 239 90	Number
			<b>Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.</b>			
	9005.10	9005.10.00	- Binoculars	15%	871 110 00	Number
	9005.80		- Other instruments			
		9005.80.10	--- Monoculars	15%	871 151 00	Number
		9005.80.90	--- Other	15%	871 159 00	Number
	9005.90		- Parts and accessories (including mountings)			
		9005.90.10	--- Of binoculars and monoculars	15%	871 191 00	Kg
		9005.90.90	--- Other	15%	871 199 00	Kg
90.06			<b>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.</b>			
	9006.10	9006.10.00	- Cameras of a kind used for preparing printing plates or cylinders	25%	881 111 00	Number
	9006.20	9006.20.00	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	15%	881 112 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	9006.30	9006.30.00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs, comparison cameras for forensic or criminological purposes	5%	881 113 00	Number
	9006.40	9006.40.00	- Instant print cameras	25%	881 114 00	Number
	9006.51	9006.51.00	- Other cameras: -- With a through-the-lens viewfinder (single lens reflex (SLR), for roll film of a width not exceeding 35 mm	25%	881 115 00	Number
	9006.52	9006.52.00	-- Other, for roll film of a width less than 35 mm	25%	881 116 00	Number
	9006.53	9006.53.00	-- Other, for roll film of a width of 35 mm	25%	881 117 00	Number
	9006.59	9006.59.00	-- Other - Photographic flashlight apparatus and flashbulbs:	25%	881 119 00	Number
	9006.61	9006.61.00	-- Discharge lamp ("electronic") flashlight apparatus	25%	881 131 00	Number
	9006.62	9006.62.00	-- Flashbulbs, flashcubes and the like	25%	881 120 00	Number
	9006.69	9006.69.00	-- Other - Parts and accessories:	25%	881 139 00	Number
	9006.91	9006.91.00	-- For cameras	15%	881 140 00	Kg
	9006.99	9006.99.00	-- Other	15%	881 150 00	Kg

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>90.07</b>			<b>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.</b>			
			- Cameras:			
	9007.11	9007.11.00	-- For film of less than 16 mm width or for double-8 mm film	25%	881 211 00	Number
	9007.19	9007.19.00	-- Other	15%	881 219 00	Number
	9007.20	9007.20.00	- Projectors	15%	881 220 00	Number
			- Parts and accessories:			
	9007.91	9007.91.00	-- For cameras	15%	881 230 00	Kg
	9007.92	9007.92.00	-- For projectors	15%	881 240 00	Kg
<b>90.08</b>			<b>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.</b>			
	9008.10	9008.10.00	- Slide projectors	25%	881 321 00	Number
	9008.20	9008.20.00	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	15%	881 310 00	Number
	9008.30	9008.30.00	- Other image projectors	25%	881 323 00	Number
	9008.40	9008.40.00	- Photographic (other than cinematographic) enlargers and reducers	25%	881 330 00	Number
	9008.90	9008.90.00	- Parts and accessories	15%	881 340 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
90.09			<b>Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.</b>			
			- Electrostatic photocopying apparatus:			
	9009.11	9009.11.00	-- Operating by reproducing the original image directly onto the copy (direct process)	15%	751 310 00	Number
	9009.12	9009.12.00	-- Operating by reproducing the original image via an intermediate onto the copy (indirect process)	15%	751 320 00	Number
			- Other photocopying apparatus:			
	9009.21	9009.21.00	-- Incorporating an optical system	15%	751 330 00	Number
	9009.22	9009.22.00	-- Of the contact type	15%	751 340 00	Number
	9009.30	9009.30.00	- Thermo-copying apparatus	15%	751 350 00	Number
			- Parts and accessories:			
	9009.91	9009.91.00	-- Automatic document feeders	15%	759 100 00	Number
	9009.92	9009.92.00	-- Paper feeders	15%	759 120 00	Number
	9009.93	9009.93.00	-- Sorters	15%	759 130 00	Number
	9009.99	9009.99.00	-- Other	15%	759 190 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
90.10			Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this chapter; negatoscopes; projection screens.			
	9010.10	9010.10.00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper - Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials;	15%	881 351 00	Number
	9010.41	9010.41.00	-- Direct write-on-wafer apparatus	15%	881 354 10	Number
	9010.42	9010.42.00	-- Step and repeat aligners	15%	881 235 20	Number
	9010.49	9010.49.00	-- Other	15%	881 354 90	Number
	9010.50	9010.50.00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	15%	881 352 00	Number
	9010.60	9010.60.00	- Projection screens	25%	881 353 00	Number
	9010.90	9010.90.00	- Parts and accessories	15%	881 360 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>90.11</b>			<b>Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.</b>			
	9011.10	9011.10.00	- Stereoscopic microscopes	5%	871 410 00	Number
	9011.20	9011.20.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	5%	871 430 00	Number
	9011.80	9011.80.00	- Other microscopes	5%	871 450 00	Number
	9011.90	9011.90.00	- Parts and accessories	5%	871 490 00	Kg
<b>90.12</b>			<b>Microscopes other than optical microscopes; diffraction apparatus.</b>			
	9012.10	9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus	5%	871 310 00	Number
	9012.90	9012.90.00	- Parts and accessories	5%	871 390 00	Kg
<b>90.13</b>			<b>Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.</b>			
	9013.10	9013.10.00	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	15%	871 910 00	Number
	9013.20	9013.20.00	- Lasers, other than laser diodes	15%	871 920 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	9013.80		- Other devices, appliances and instruments			
		9013.80.10	-- Hand magnifying glasses and magnifiers	15%	871 931 00	Number
		9013.80.90	-- Other	15%	871 939 00	Number
	9013.90	9013.90.00	- Parts and accessories	15%	871 990 00	Kg
<b>90.14</b>			<b>Direction finding compasses; other navigational instruments and appliances.</b>			
	9014.10	9014.10.00	- Direction finding compasses	5%	874 111 00	Number
	9014.20	9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	5%	874 112 00	Number
	9014.80	9014.80.00	- Other instruments and appliances	5%	874 118 00	Number
	9014.90	9014.90.00	- Parts and accessories	5%	874 120 00	Kg
<b>90.15</b>			<b>Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.</b>			
	9015.10	9015.10.00	- Rangefinders	5%	874 131 00	Number
	9015.20	9015.20.00	- Theodolites and tachymeters (tacheometers)	5%	874 132 00	Number
	9015.30	9015.30.00	- Levels	5%	874 133 00	Number
	9015.40	9015.40.00	- Photogrammetrical surveying instruments and appliances	5%	874 134 00	Kg
	9015.80	9015.80.00	- Other instruments and appliances	5%	874 136 00	Number
	9015.90	9015.90.00	- Parts and accessories	5%	874 140 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
90.16			<b>Balances of a sensitivity of 5 cg or better, with or without weights.</b>			
	9016.00	9016.00.00	Balances of a sensitivity of 5 cg or better, with or without weights.	5%	874 510 00	Kg
90.17			<b>Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter.</b>			
	9017.10	9017.10.00	- Drafting tables and machines, whether or not automatic	5%	874 221 00	Number
	9017.20	9017.20.00	- Other drawing, marking-out or mathematical calculating instruments	5%	874 222 00	Number
	9017.30	9017.30.00	- Micrometers, callipers and gauges	5%	874 231 00	Number
	9017.80		- Other instruments			
		9017.80.10	--- Measuring rods, measuring tapes, spring rules and the like	15%	874 232 00	Number
		9017.80.20	--- School rulers, of wood	15%	874 233 00	Number
		9017.80.90	--- Other	35%	874 239 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	9017.90		- Parts and accessories:			
		9017.90.10	--- Of measuring rods, measuring tapes, spring rules and the like	15%	874 241 00	Kg
		9017.90.90	--- Other	5%	874 249 00	Kg
<b>90.18</b>			<b>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.</b>			
			- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):			
	9018.11	9018.11.00	-- Electro-cardiographs	Free	774 110 00	Number
	9018.12	9018.12.00	-- Ultrasonic scanning apparatus	Free	774 122 00	Number
	9018.13	9018.13.00	-- Magnetic resonance imaging apparatus	Free	774 123 00	Number
	9018.14	9018.14.00	-- Scintigraphic apparatus	Free	774 124 00	Number
	9018.19	9018.19.00	-- Other	Free	774 129 00	Number
	9018.20	9018.20.00	- Ultra-violet or infra-red ray apparatus	Free	774 130 00	Kg
			- Syringes, needles, catheters, cannulae and the like:			
	9018.31	9018.31.10	--- Disposable plastic syringes	Free	872 211 10	Number
		9018.31.90	--- Other	Free	872 211 90	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	9018.32	9018.32.00	-- Tubular metal needles and needles for sutures	Free	872 212 00	Kg
	9018.39	9018.39.00	-- Other - Other instruments and appliances, used in dental sciences;	Free	872 219 00	Number
	9018.41	9018.41.00	-- Dental drill engines, whether or not combined on a single base with other dental equipment	Free	872 110 00	Kg
	9018.49		-- Other			
		9018.49.10	--- Dental chairs incorporating dental equipment or any other appliances classifiable in this heading	5%	872 191 00	Number
		9018.49.90	--- Other	Free	872 199 00	Number
	9018.50	9018.50.00	- Other ophthalmic instruments and appliances	Free	872 250 00	Kg
	9018.90	9018.90.00	- Other instruments and appliances	Free	872 290 00	Number
<b>90.19</b>			<b>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.</b>			
	9019.10		- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus			

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
		9019.10.10	--- Massage apparatus of a kind used domestically	25%	872 311 00	Kg
		9019.10.90	--- Other	Free	872 319 00	Kg
	9019.20	9019.20.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Free	872 330 00	Kg
<b>90.20</b>	<b>9020.00</b>		<b>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.</b>			
		9020.00.10	--- Breathing apparatus for professional use	Free	872 351 00	Kg
		9020.00.90	--- Other	15%	872 359 00	Kg
<b>90.21</b>			<b>Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.</b>			
	9021.10	9021.10.00	- Orthopaedic or fracture appliances	Free	899 631 00	Kg
			- Artificial teeth and dental fittings:			
	9021.21	9021.21.00	-- Artificial teeth	Free	899 651 00	Kg
	9021.29	9021.29.00	-- Other	Free	899 659 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Other artificial parts of the body:			
	9021.31	9021.31.00	-- Artificial joints	Free	899 633 10	Kg
	9021.39	9021.39.00	-- Other	Free	899 669 00	Kg
	9021.40	9021.40.00	- Hearing aids, excluding parts and accessories	Free	899 610 00	Number
	9021.50	9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	Free	899 670 00	Number
90.22	9021.90	9021.90.00	- Other <b>Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.</b> - Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	Free	899 690 00	Kg
	9022.12	9022.12.00	-- Computed tomography apparatus	Free	774 211 20	Number
	9022.13	9022.13.00	-- Other, for dental uses	Free	774 211 30	Number

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	9022.14	9022.14.00	-- Other, for medical, surgical or veterinary uses	Free	774 211 40	Number
	9022.19	9022.19.00	-- For other uses - Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus;	Free	774 219 00	Number
	9022.21	9022.21.00	-- For medical, surgical, dental or veterinary uses	Free	774 221 00	Number
	9022.29	9022.29.00	-- For other uses	Free	774 229 00	Number
	9022.30	9022.30.00	- X-ray tubes	Free	774 230 00	Number
	9022.90	9022.90.00	- Other, including parts and accessories	Free	774 290 00	Kg
<b>90.23</b>	<b>9023.00</b>	<b>9023.00.00</b>	<b>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.</b>	5%	874 520 00	Kg
<b>90.24</b>			<b>Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).</b>			
	9024.10	9024.10.00	- Machines and appliances for testing metals	5%	874 531 00	Number
	9024.80	9024.80.00	- Other machines and appliances	5%	874 539 00	Number
	9024.90	9024.90.00	- Parts and accessories	5%	874 540 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>90.25</b>			<b>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.</b>			
			- Thermometers and pyrometers, not combined with other instruments			
	9025.11	9025.11.00	-- Liquid-filled, for direct reading	15%	874 551 00	Number
	9025.19	9025.19.00	-- Other	15%	874 552 00	Number
	9025.80	9025.80.00	- Other instruments	15%	874 559 00	Number
	9025.90	9025.90.00	- Parts and accessories	15%	874 560 00	Kg
<b>90.26</b>			<b>Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.</b>			
	9026.10	9026.10.00	- For measuring or checking the flow or level of liquids	15%	874 310 00	Number
	9026.20	9026.20.00	- For measuring or checking pressure	15%	874 350 00	Number
	9026.80	9026.80.00	- Other instruments or apparatus	15%	874 370 00	Number
	9026.90	9026.90.00	- Parts and accessories	15%	874 390 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
90.27			Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.			
	9027.10	9027.10.00	- Gas or smoke analysis apparatus	5%	874 410 00	Number
	9027.20	9027.20.00	- Chromatographs and electrophoresis instruments	5%	874 420 00	Number
	9027.30	9027.30.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	5%	874 430 00	Number
	9027.40	9027.40.00	- Exposure meters	15%	874 440 00	Number
	9027.50	9027.50.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	5%	874 450 00	Number
	9027.80	9027.80.00	- Other instruments and apparatus	5%	874 460 00	Number
	9027.90	9027.90.00	- Microtomes, parts and accessories	5%	874 490 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>90.28</b>			<b>Gas, liquid or electricity supply or production meters, including calibrating meters therefor.</b>			
	9028.10	9028.10.00	- Gas meters	5%	873 110 00	Number
	9028.20	9028.20.00	- Liquid meters	15%	873 130 00	Number
	9028.30	9028.30.00	- Electricity meters	5%	873 150 00	Number
	9028.90	9028.90.00	- Parts and accessories	5%	873 190 00	Kg
<b>90.29</b>			<b>Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.</b>			
	9029.10	9029.10.00	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	15%	873 210 00	Number
	9029.20		- Speed indicators and tachometers, stroboscopes			
		9029.20.10	--- Stroboscopes and other stroboscopic tachometers	5%	873 251 00	Number
		9029.20.90	--- Other	15%	873 259 00	Number
	9029.90	9029.90.00	- Parts and accessories	15%	873 290 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
90.30			Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations.			
	9030.10	9030.10.00	- Instruments and apparatus for measuring or detecting ionising radiations	5%	874 710 00	Number
	9030.20	9030.20.00	- Cathode-ray oscilloscopes and cathode-ray oscillographs - Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:	5%	874 730 00	Number
	9030.31	9030.31.00	-- Multimeters	5%	874 751 00	Number
	9030.39	9030.39.00	-- Other	5%	874 759 00	Number
	9030.40	9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) - Other instruments and apparatus:	5%	874 770 00	Number
	9030.82	9030.82.00	-- For measuring or checking semiconductor wafers or devices	5%	874 782 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	9030.83	9030.83.00	-- Other, with a recording device	5%	874 783 00	Number
	9030.89	9030.89.00	-- Other	5%	874 789 00	Number
	9030.90	9030.90.00	- Parts and accessories	5%	874 790 00	Kg
<b>90.31</b>			<b>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.</b>			
	9031.10	9031.10.00	- Machines for balancing mechanical parts	5%	874 251 00	Number
	9031.20	9031.20.00	- Test benches	5%	874 252 00	Number
	9031.30	9031.30.00	- Profile projectors	5%	874 253 00	Number
			- Other optical instruments and appliances:			
	9031.41	9031.41.00	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	5%	874 254 10	Number
	9031.49	9031.49.00	-- Other	5%	874 254 90	Number
	9031.80	9031.80.00	- Other instruments, appliances and machines	5%	874 258 00	Number
	9031.90	9031.90.00	- Parts and accessories	5%	874 260 00	Kg
<b>90.32</b>			<b>Automatic regulating or controlling instruments and apparatus.</b>			
	9032.10	9032.10.00	- Thermostats	15%	874 610 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	9032.20	9032.20.00	- Manostats	15%	874 630 00	Number
			- Other instruments and apparatus:			
	9032.81	9032.81.00	-- Hydraulic or pneumatic	15%	874 651 00	Number
	9032.89	9032.89.00	-- Other	15%	874 659 00	Number
	9032.90	9032.90.00	- Parts and accessories	15%	874 690 00	Kg
<b>90.33</b>	<b>9033.00</b>	<b>9033.00.00</b>	<b>Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.</b>	15%	874 900 00	Kg

## CHAPTER 91 – CLOCKS AND WATCHES AND PARTS THEREOF

## Notes.

1.- This Chapter does not cover—

- (a) Clock or watch glasses or weights (classified according to their constituent material);
- (b) Watch chains (heading 71.13 or 71.17, as the case may be);
- (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
- (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
- (e) Articles of heading 84.12 constructed to work without an escapement;
- (f) Ball bearings (heading 84.82); or

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FIRST SCHEDULE—*continued*

- (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
- 2.- Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.
- 3.- For the purposes of this Chapter, the expression “**watch movements**” means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
- 4.- Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

<b>Heading No.</b>	<b>H. S. Code</b>	<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Import Duty</b>	<b>SITC No.</b>	<b>Unit of Quantity</b>
<b>91.01</b>			<b>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.</b>			
			- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:			
	9101.11	9101.11.00	-- With mechanical display only	25%	885 311 00	Number
	9101.12	9101.12.00	-- With opto-electronic display only	25%	885 312 00	Number
	9101.19	9101.19.00	-- Other	25%	885 319 00	Number
			- Other wrist-watches, whether or not incorporating a stop-watch facility:			
	9101.21	9101.21.00	-- With automatic winding	25%	885 321 00	Number

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	9101.29	9101.29.00	-- Other - Other:	25%	885 329 00	Number
	9101.91	9101.91.00	-- Electrically operated	25%	885 391 00	Number
	9101.99	9101.99.00	-- Other	25%	885 399 00	Number
<b>91.02</b>			<b>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.</b> - Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:			
	9102.11	9102.11.00	-- With mechanical display only	25%	885 411 00	Number
	9102.12	9102.12.00	-- With opto-electronic display only	25%	885 412 00	Number
	9102.19	9102.19.00	-- Other - Other wrist-watches, whether or not incorporating a stop-watch facility:	25%	885 419 00	Number
	9102.21	9102.21.00	-- With automatic winding	25%	885 421 00	Number
	9102.29	9102.29.00	-- Other - Other:	25%	885 429 00	Number
	9102.91	9102.91.00	-- Electrically operated	25%	885 491 00	Number
	9102.99	9102.99.00	-- Other	25%	885 499 00	Number
<b>91.03</b>			<b>Clocks with watch movements, excluding clocks of heading 91.04.</b>			
	9103.10	9103.10.00	- Electrically operated	25%	885 720 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	9103.90	9103.90.00	- Other	25%	885 730 00	Number
<b>91.04</b>	<b>9104.00</b>	<b>9104.00.00</b>	<b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.</b>	15%	885 710 00	Number
<b>91.05</b>			<b>Other clocks.</b>			
			- Alarm clocks:			
	9105.11	9105.11.00	-- Electrically operated	25%	885 740 00	Number
	9105.19	9105.19.00	-- Other	25%	885 750 00	Number
			- Wall clocks:			
	9105.21	9105.21.00	-- Electrically operated	25%	885 760 00	Number
	9105.29	9105.29.00	-- Other	25%	885 770 00	Number
			- Other:			
	9105.91	9105.91.00	-- Electrically operated	25%	885 780 00	Number
	9105.99	9105.99.00	-- Other	25%	885 790 00	Number
<b>91.06</b>			<b>Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).</b>			
	9106.10	9106.10.00	- Time-registers; time-recorders	15%	885 941 00	Number
	9106.20	9106.20.00	- Parking meters	15%	885 942 00	Number
	9106.90	9106.90.00	- Other	25%	885 949 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
91.07	9107.00	9107.00.00	Time switches with clock or watch movement or with synchronous motor.	15%	885 950 00	Number
91.08			Watch movements, complete and assembled.			
	9108.11	9108.11.00	- Electrically operated: -- With mechanical display only or with a device to which a mechanical display can be incorporated	25%	885 511 00	Number
	9108.12	9108.12.00	-- With opto-electronic display only	25%	885 512 00	Number
	9108.19	9108.19.00	-- Other	25%	885 519 00	Number
	9108.20	9108.20.00	- With automatic winding	25%	885 521 00	Number
	9108.90	9108.90.00	- Other	25%	885 529 00	Number
91.09			Clock movements, complete and assembled.			
	9109.11	9109.11.00	- Electrically operated: -- Of alarm clocks	15%	885 961 00	Number
	9109.19	9109.19.00	-- Other	15%	885 962 00	Number
	9109.90	9109.90.00	- Other	15%	885 969 00	Number
91.10			Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.			
	9110.11	9110.11.00	- Of watches: -- Complete movements, unassembled or partly assembled (movement sets)	15%	885 981 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	9110.12	9110.12.00	-- Incomplete movements, assembled	15%	885 982 00	Kg
	9110.19	9110.19.00	-- Rough movements	15%	885 983 00	Kg
	9110.90	9110.90.00	- Other	15%	885 989 00	Number
<b>91.11</b>			<b>Watch cases and parts thereof.</b>			
	9111.10	9111.10.00	- Cases of precious metal or of metal clad with precious metal	15%	885 911 00	Number
	9111.20	9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	15%	885 912 00	Number
	9111.80	9111.80.00	- Other cases	15%	885 918 00	Number
	9111.90	9111.90.00	- Parts	15%	885 919 00	Kg
<b>91.12</b>			<b>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.</b>			
	9112.20	9112.20.00	- Cases	15%	885 971 00	Number
	9112.90	9112.90.00	- Parts	15%	885 979 00	Kg
<b>91.13</b>			<b>Watch straps, watch bands and watch bracelets, and parts thereof.</b>			
	9113.10	9113.10.00	- Of precious metal or of metal clad with precious metal	25%	885 921 00	Kg
	9113.20	9113.20.00	- Of base metal, whether or not gold- or silver-plated	35%	885 922 00	Kg
	9113.90	9113.90.00	- Other	25%	885 930 00	Kg

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>91.14</b>			<b>Other clock or watch parts.</b>			
	9114.10	9114.10.00	- Springs, including hair-springs	15%	885 991 00	Kg
	9114.20	9114.20.00	- Jewels	15%	885 992 00	Kg
	9114.30	9114.30.00	- Dials	15%	885 993 00	Kg
	9114.40	9114.40.00	- Plates and bridges	15%	885 994 00	Kg
	9114.90	9114.90.00	- Other	15%	885 999 00	Kg

CHAPTER 92 – MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes.

- 1.- This Chapter does not cover—
  - (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
  - (c) Toy instruments or apparatus (heading 95.03);
  - (d) Brushes for cleaning musical instruments (heading 96.03); or
  - (e) Collectors' pieces or antiques (heading 97.05 or 97.06).
- 2.- Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented 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.

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## FIRST SCHEDULE—continued

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>92.01</b>			<b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.</b>			
	9201.10	9201.10.00	- Upright pianos	15%	898 131 00	Number
	9201.20	9201.20.00	- Grand pianos	15%	898 132 00	Number
	9201.90	9201.90.00	- Other	15%	898 139 00	Number
<b>92.02</b>			<b>Other string musical instruments (for example, guitars, violins, harps).</b>			
	9202.10	9202.10.00	- Played with a bow	15%	898 151 00	Number
	9202.90	9202.90.00	- Other	15%	898 159 00	Number
<b>92.03</b>	<b>9203.00</b>	<b>9203.00.00</b>	<b>Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.</b>	15%	898 210 00	Number
<b>92.04</b>			<b>Accordions and similar instruments; mouth organs.</b>			
	9204.10	9204.10.00	- Accordions and similar instruments	15%	898 221 00	Number
	9204.20	9204.20.00	- Mouth organs	15%	898 222 00	Number
<b>92.05</b>			<b>Other wind musical instruments (for example, clarinets, trumpets, bagpipes).</b>			
	9205.10	9205.10.00	- Brass-wind instruments	15%	898 231 00	Number
	9205.90	9205.90.00	- Other	15%	898 239 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
92.06	9206.00	9206.00.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	15%	898 240 00	Number
92.07			Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).			
	9207.10	9207.10.00	- Keyboard instruments, other than accordions	15%	898 250 00	Number
	9207.90	9207.90.00	- Other	15%	898 260 00	Number
92.08			Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signaling instruments.			
	9208.10	9208.10.00	- Musical boxes	15%	898 291 00	Number
	9208.90	9208.90.00	- Other	15%	898 299 00	Number
92.09			Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.			
	9209.10	9209.10.00	- Metronomes, tuning forks and pitch pipes	15%	898 910 00	Kg
	9209.20	9209.20.00	- Mechanisms for musical boxes	15%	898 920 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
9209.30	9209.30.00	- Musical instrument strings - Other:		15%	898 930 00	Kg
9209.91	9209.91.00	-- Parts and accessories for pianos		15%	898 940 00	Kg
9209.92	9209.92.00	-- Parts and accessories for the musical instruments of heading 92.02		15%	898 950 00	Kg
9209.93	9209.93.00	-- Parts and accessories for the musical instruments of heading 92.03		15%	898 960 00	Kg
9209.94	9209.94.00	-- Parts and accessories for the musical instruments of heading 92.07		15%	898 970 00	Kg
9209.99	9209.99.00	-- Other		15%	898 990 00	Kg

SECTION XIX – ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CHAPTER 93 – ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

**Notes.**

1.- This Chapter does not cover—

- (a) Goods of 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 plastics (Chapter 39);
- (c) Armoured fighting vehicles (heading 87.10);
- (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);

FIRST SCHEDULE—continued

- (e) Bows, arrows, fencing foils or toys (Chapter 95); or
  - (f) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>93.01</b>			<b>Military weapons, other than revolvers, pistols and the arms of heading 93.07.</b>			
			- Artillery weapons, (for example, guns, howitzers and mortars):			
	9301.11	9301.11.00	-- Self-propelled	15%	891 121 00	Number
	9301.19	9301.19.00	-- Other	15%	891 121 90	Number
	9301.20	9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedotubes and similar projectors	15%	891 120 00	Number
	9301.90	9301.90.00	- Other	15%	891 129 00	Number
<b>93.02</b>	<b>9302.00</b>	<b>9302.00.00</b>	<b>Revolvers and pistols, other than those of heading 93.03 or 93.04.</b>	15%	891 140 00	Number
<b>93.03</b>			<b>Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).</b>			
	9303.10	9303.10.00	- Muzzle-loading firearms	15%	891 311 00	Number

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## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	9303.20	9303.20.00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	15%	891 312 00	Number
	9303.30	9303.30.00	- Other sporting, hunting or target-shooting rifles	15%	891 313 00	Number
	9303.90	9303.90.00	- Other	15%	891 319 00	Number
<b>93.04</b>	<b>9304.00</b>	<b>9304.00.00</b>	<b>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.</b>	15%	891 390 00	Number
<b>93.05</b>			<b>Parts and accessories of articles of headings 93.01 to 93.04.</b>			
	9305.10	9305.10.00	- Of revolvers or pistols	15%	891 910 00	Kg
	9305.21	9305.21.00	-- Shotgun barrels	15%	891 930 00	Kg
	9305.29	9305.29.00	-- Other	15%	891 950 00	Kg
			- Other:			
	9305.91	9305.91.00	-- Of military weapons of heading 93.01	15%	891 991 00	Kg
	9305.99	9305.99.00	-- Other	15%	891 990 00	Kg
<b>93.06</b>			<b>Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.</b>			
	9306.10	9306.10.00	- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	5%	891 210 00	Kg

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
			- Shotgun cartridges and parts thereof; air gun pellets:			
	9306.21	9306.21.00	-- Cartridges	15%	891 220 00	Kg
	9306.29	9306.29.00	-- Other	15%	891 230 00	Kg
	9306.30	9306.30.00	- Other cartridges and parts thereof	15%	891 243 00	Kg
	9306.90	9306.90.00	- Other	15%	891 290 00	Kg
<b>93.07</b>	<b>9307.00</b>	<b>9307.00.00</b>	<b>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.</b>	<b>15%</b>	<b>891 130 00</b>	<b>Kg</b>

SECTION XX – MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94 – FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS

Notes.

1.- This Chapter does not cover—

- (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
- (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
- (c) Articles of Chapter 71;



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FIRST SCHEDULE—*continued*

- (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
  - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
  - (f) Lamps or lighting fitting of Chapter 85;
  - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 to 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
  - (h) Articles of heading 87.14;
  - (i) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
  - (j) Articles of Chapter 91 (for example, clocks and clock cases); or
  - (k) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05).
- 2.- The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.  
The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other—
- (a) Cupboards, bookcases, other shelved furniture and unit furniture;
  - (b) Seats and beds.
- 3.-
- (a) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
  - (b) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

FIRST SCHEDULE—*continued*

- 4.- For the purposes of heading 94.06, the expression “**prefabricated buildings**” means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
94.01			<b>Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.</b>			
	9401.10	9401.10.00	- Seats of a kind used for aircraft	25%	821 110 00	Number
	9401.20	9401.20.00	- Seats of a kind used for motor vehicles	25%	821 120 00	Number
	9401.30	9401.30.00	- Swivel seats with variable height adjustment	25%	821 140 00	Number
	9401.40	9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds	25%	821 150 00	Number
	9401.50	9401.50.00	- Seats of cane, osier, bamboo or similar materials	35%	821 130 00	Number
			- Other seats, with wooden frames:			
	9401.61	9401.61.00	-- Upholstered	35%	821 161 00	Number
	9401.69	9401.69.00	-- Other	35%	821 169 00	Number
			- Other seats, with metal frames:			
	9401.71	9401.71.00	-- Upholstered	25%	821 171 00	Number
	9401.79	9401.79.00	-- Other	25%	821 179 00	Number
	9401.80	9401.80.00	- Other seats	25%	821 180 00	Number
	9401.90	9401.90.00	- Parts	25%	821 190 00	Kg

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## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
94.02			Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.			
	9402.10		- Dentists', barbers' or similar chairs and parts thereof			
		9402.10.10	--- Dentists' chairs parts thereof	25%	872 410 00	Kg
		9402.10.90	--- Other	25%	872 411 90	Kg
	9402.90		- Other:			
		9402.90.10	--- Operating tables, examination tables and hospital beds with mechanical fittings	Free	872 419 10	Kg
		9402.90.90	--- Other	25%	872 419 90	Kg
94.03			<b>Other furniture and parts thereof.</b>			
	9403.10	9403.10.00	- Metal furniture of a kind used in offices	35%	821 310 00	Kg
	9403.20	9403.20.00	- Other metal furniture	35%	821 390 00	Kg
	9403.30	9403.30.00	- Wooden furniture of a kind used in offices	35%	821 510 00	Number
	9403.40	9403.40.00	- Wooden furniture of a kind used in the kitchen	35%	821 530 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	9403.50	9403.50.00	- Wooden furniture of a kind used in the bedroom	35%	821 550 00	Number
	9403.60	9403.60.00	- Other wooden furniture	35%	821 590 00	Number
	9403.70	9403.70.00	- Furniture of plastics	35%	821 710 00	Kg
	9403.80	9403.80.00	- Furniture of other materials, including cane, osier, bamboo or similar materials	35%	821 790 00	Kg
	9403.90	9403.90.00	- Parts	35%	821 800 00	Kg
<b>94.04</b>			<b>Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, Cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.</b>			
	9404.10	9404.10.00	- Mattress supports	25%	821 210 00	Kg
			- Mattress:			
	9404.21	9404.21.00	-- Of cellular rubber or plastics, whether or not covered	25%	821 230 00	Number
	9404.29	9404.29.00	-- Of other materials	25%	821 250 00	Number
	9404.30	9404.30.00	- Sleeping bags	15%	821 270 00	Number
	9404.90	9404.90.00	- Other	25%	821 290 00	Kg

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## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
94.05			<b>Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.</b>			
	9405.10	9405.10.00	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	25%	813 110 00	Kg
	9405.20	9405.20.00	- Electric table, desk, bedside or floor-standing lamps	25%	813 130 00	Kg
	9405.30	9405.30.00	- Lighting sets of a kind used for Christmas trees	25%	894 410 00	Kg
	9405.40	9405.40.10	--- street lamps	15%	813 151 00	Kg
		9405.40.20	--- Locomotive and railway stock lanterns	5%	813 152 00	Kg
		9405.40.90	--- Other	25%	813 159 00	Kg
	9405.50		- Non-electrical lamps and lighting fittings			
		9405.50.10	--- Oil burning hurricane lamps	25%	813 172 00	Kg
		9405.50.20	--- Pressure lamps	15%	813 173 00	Kg
		9405.50.30	--- Locomotive and railway rolling stock lanterns	5%	813 174 00	Kg
		9405.50.90	--- Other	15%	813 179 00	Kg

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	9405.60	9405.60.00	- Illuminated signs, illuminated name-plates and the like	25%	813 200 00	Kg
			- Parts:			
	9405.91		- Of glass			
		9405.91.10	--- Glass chimneys for lamps and lanterns	5%	813 171 00	Kg
		9405.91.20	--- Glass for lamps and lighting fittings	15%	813 910 00	Kg
	9405.92	9405.92.00	-- Of plastics	15%	813 920 00	Kg
	9405.99	9405.99.00	-- Other	15%	813 990 00	Kg
<b>94.06</b>	9406.00		<b>Prefabricated buildings.</b>			
		9406.00.10	--- Green houses, cold rooms	Free	811 010 00	Kg
		9406.00.90	--- Other	25%	811 090 00	Kg

CHAPTER 95 – TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

Notes.

- 1.- This Chapter does not cover—
  - (a) Christmas tree candles (heading 34.06);
  - (b) Fireworks or other pyrotechnic articles of heading 36.04;
  - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
  - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;

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FIRST SCHEDULE—*continued*

- (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
  - (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
  - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
  - (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
  - (i) Unmounted glass eyes for dolls or other toys, of heading 70.18;
  - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (l) Bells, gongs or the like of heading 83.06;
  - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) or radio remote control apparatus (heading 85.26);
  - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
  - (o) Children's bicycles (heading 87.12);
  - (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
  - (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
  - (r) Decoy calls or whistles (heading 92.08);
  - (s) Arms or other articles of Chapter 93;
  - (t) Electric garlands of all kinds (heading 94.05); or
  - (No) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material)
- 2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

FIRST SCHEDULE—continued

- 3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
- 4.- Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, e.g., "pet toys" (classification in their own appropriate heading).

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>95.01</b>	9501.00	9501.00.00	<b>Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.</b>	25%	894 210 00	Kg
<b>95.02</b>			<b>Dolls representing only human beings.</b>			
	9502.10	9502.10.00	- Dolls, whether or not dressed	25%	894 220 00	Number
			- Parts and accessories:			
	9502.91	9502.91.00	-- Garments and accessories therefor, footwear and headgear	25%	894 231 00	Kg
	9502.99	9502.99.00	-- Other	25%	894 239 00	Kg
<b>95.03</b>			<b>Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.</b>			
	9503.10	9503.10.00	- Electric trains, including tracks, signals and other accessories therefor	25%	894 241 00	Kg
	9503.20	9503.20.00	- Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.10	25%	894 242 00	Kg
	9503.30	9503.30.00	- Other construction sets and constructional toys	25%	894 243 00	Kg
	9503.41	9503.41.00	-- Stuffed	25%	894 251 00	Number



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## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	9503.49	9503.49.00	-- Other	25%	894 259 00	Number
	9503.50	9503.50.00	- Toy musical instruments and apparatus	25%	894 260 00	Kg
	9503.60	9503.60.00	- Puzzles	25%	894 270 00	Number
	9503.70	9503.70.00	- Other toys, put up in sets or outfits	25%	894 291 00	Number
	9503.80	9503.80.00	- Other toys and models, incorporating a motor	25%	894 292 00	Number
	9503.90	9503.90.00	- Other	25%	894 299 00	Number
<b>95.04</b>			<b>Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.</b>			
	9504.10	9504.10.00	- Video games of a kind used with a television receiver	25%	894 310 00	Kg
	9504.20	9504.20.00	- Articles and accessories for billiards	25%	894 330 00	Kg
	9504.30	9504.30.00	- Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment.	25%	894 350 00	Number
	9504.40		- Playing cards			
		9504.40.10	--- Playing card designs printed on black centreboard, for manufacture into complete sets	15%	894 371 00	Number
		9504.40.90	--- Other	Per set Shs. 30.00 or 25%	894 379 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
95.05	9504.90	9504.90.00	- Other <b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.</b>	25%	894 390 00	Number
	9505.10	9505.10.00	- Articles for Christmas festivities	25%	894 450 00	Kg
	9505.90	9505.90.00	- Other	25%	894 490 00	Kg
95.06			<b>Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table- tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.</b>			
			- Snow-skis and other snow-ski equipment:			
	9506.11	9506.11.00	-- Skis	15%	894 731 00	Pair
	9506.12	9506.12.00	-- Ski-fastenings (ski-bindings)	15%	894 732 00	Kg
	9506.19	9506.19.00	-- Other	15%	894 739 00	Kg
			- Water-skis, surf-boards, sailboards and other water-sport equipment:			
	9506.21	9506.21.00	-- Sailboards	15%	894 741 00	Number
	9506.29	9506.29.00	-- Other	15%	894 749 00	Number
			- Golf clubs and other golf equipment:			
	9506.31	9506.31.00	-- Clubs, complete	15%	894 751 00	Number
9506.32	9506.32.00	-- Balls	15%	894 752 00	Number	
9506.39	9506.39.00	-- Other	15%	894 759 00	Kg	

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	9506.40	9506.40.00	- Articles and equipment for table-tennis - Tennis, badminton or similar rackets, whether or not strung:	15%	894 791 00	Kg
	9506.51	9506.51.00	-- Lawn-tennis rackets, whether or not strung	5%	894 761 00	Number
	9506.59	9506.59.10	--- Squash rackets	5%	894 769 10	Number
		9506.59.90	--- Other - Balls, other than golf balls and table-tennis balls:	15%	894 769 90	Number
	9506.61	9506.61.00	-- Lawn-tennis balls	5%	894 792 00	Number
	9506.62	9506.62.00	-- Inflatable	15%	894 793 00	Number
	9506.69	9506.69.00	-- Other	15%	894 794 00	Number
	9506.70	9506.70.00	- Ice skates and roller skates, including skating boots with skates attached - Other:	15%	894 720 00	Pair
	9506.91	9506.91.00	-- Articles and equipment for general physical exercise, gymnastics or athletics	15%	894 780 00	Kg
	9506.99		- Other			
		9506.99.10	--- Cricket pads	15%	894 799 10	Number
		9506.99.20	--- Football bladders	15%	894 799 20	Number
		9506.99.30	--- Hockey sticks	5%	894 799 30	Number
		9506.99.90	--- Other	15%	894 799 90	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
<b>95.07</b>			<b>Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.</b>			
	9507.10	9507.10.00	- Fishing rods	15%	894 711 00	Number
	9507.20	9507.20.00	- Fish-hooks, whether or not snelled	15%	894 712 00	Kg
	9507.30	9507.30.00	- Fishing reels	15%	894 713 00	Number
	9507.90		- Other			
		9507.90.10	--- Artificial flies	25%	894 719 10	Number
		9507.90.90	--- Other	15%	894 719 90	Number
<b>95.08</b>			<b>Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.</b>			
	9508.10	9508.10.00	- Travelling circuses and travelling menageries	25%	894 610 00	Kg
	9508.90	9508.90.00	- Other	25%	894 690 00	Kg

FIRST SCHEDULE—*continued*

## CHAPTER 96 – MISCELLANEOUS MANUFACTURED ARTICLES

**Notes.**

- 1.- This Chapter does not cover—
- (a) Pencils for cosmetic or toilet uses (Chapter 33);
  - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
  - (c) Imitation jewellery (heading 71.17);
  - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
  - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
  - (g) Articles of Chapter 91 (for example, clock or watch cases);
  - (h) Musical instruments or parts or accessories thereof (Chapter 92);
  - (i) Articles of Chapter 93 (arms and parts thereof);
  - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
  - (l) Articles of Chapter 95 (toys, games, sports requisites); or
  - (m) Works of art, collectors' pieces or antiques (Chapter 97).
- 2.- In heading 96.02 the expression "**vegetable or mineral carving material**" means—
- (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
  - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

FIRST SCHEDULE—continued

- 3.- In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of 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 trimming to shape at the top, to render them ready for such incorporation.
- 4.- Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
96.01			Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).			
	9601.10	9601.10.00	- Worked ivory and articles of ivory	25%	899 111 00	Kg
	9601.90	9601.90.00	- Other	25%	899 119 00	Kg
96.02	9602.00	9602.00.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.	25%	899 190 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
96.03			<b>Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).</b>			
	9603.10	9603.10.00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	25%	899 721 00	Number
			- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:			
	9603.21	9603.21.00	-- Tooth brushes, including dental-plate brushes	25%	899 722 00	Number
	9603.29	9603.29.00	-- Other	25%	899 723 00	Number
	9603.30	9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	25%	899 724 00	Number
	9603.40	9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30), paint pads and rollers	25%	899 725 00	Number
	9603.50	9603.50.00	- Other brushes constituting parts of machines, appliances or vehicles	15%	899 727 00	Number

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	9603.90		- Other			
		9603.90.10	--- Prepared knots and tufts for brooms or brush making	15%	899 729 10	Number
		9603.90.20	--- Hand operated mechanical floor sweepers	25%	899 729 20	Number
		9603.90.30	--- Feather dusters	25%	899 729 30	Number
		9603.90.90	--- Other	25%	899 729 90	Number
<b>96.04</b>			<b>Hand sieves and hand riddles.</b>			
	9604.00	9604.00.10	--- Household sieves and riddles	25%	899 811 00	Number
		9604.00.90	--- Other	25%	899 819 00	Number
<b>96.05</b>	<b>9605.00</b>	<b>9605.00.00</b>	<b>Travel sets for personal toilet, sewing or shoe or clothes cleaning.</b>	25%	831 997 00	Number
<b>96.06</b>			<b>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.</b>			
	9606.10	9606.10.00	- Press-fasteners, snap-fasteners and press-studs and parts therefor	15%	899 831 00	Kg
			- Buttons:			
	9606.21	9606.21.00	-- Of plastics, not covered with textile material	25%	899 832 00	Kg
	9606.22	9606.22.00	-- Of base metal, not covered with textile material	25%	899 833 00	Kg
	9606.29	9606.29.00	-- Other	25%	899 839 00	Kg



## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	9606.30		- Button moulds and other parts of buttons, button blanks			
		9606.30.10	-- Button blanks	25%	899 841 00	Kg
		9606.30.90	-- Other	15%	899 849 00	Kg
<b>96.07</b>			<b>Slide fasteners and parts thereof.</b>			
			- Slide fasteners:			
	9607.11	9607.11.00	-- Fitted with chain scoops of base metal	Free	899 851 00	Kg
	9607.19	9607.19.00	-- Other	Free	899 859 00	Kg
	9607.20	9607.20.00	- Parts	Free	899 860 00	Kg
<b>96.08</b>			<b>Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.</b>			
	9608.10	9608.10.00	- Ball point pens	35%	895 211 00	Number
	9608.20	9608.20.00	- Felt tipped and other porous-tipped pens and markers	25%	895 212 00	Number
			- Fountain pens, stylograph pens and other pens:			
	9608.31	9608.31.00	-- Indian ink drawing pens	25%	895 213 00	Number
	9608.39	9608.39.00	-- Other	25%	895 214 00	Number

FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
	9608.40	9608.40.00	- Propelling or sliding pencils	25%	895 215 00	Number
	9608.50	9608.50.00	- Sets of articles from two or more of the foregoing subheadings	25%	895 216 00	Number
	9608.60	9608.60.00	- Refills for ball point pens, comprising the ball point and ink-reservoir	25%	895 217 00	Number
			- Other:			
	9608.91	9608.91.00	-- Pen nibs and nib points	15%	895 220 00	Number
	9608.99	9608.99.10	--- Pressure points for ball point pens	Free	895 219 10	Kg
		9608.99.90	--- Other	25%	895 219 90	Kg
<b>96.09</b>			<b>Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.</b>			
	9609.10	9609.10.00	- Pencils and crayons, with leads encased in a rigid sheath	Per 100 Shs. 50.00 or 25%	895 231 00	Kg
	9609.20		- Pencil leads, black or coloured			
		9609.20.10	--- Of graphite	15%	895 232 00	Kg
		9609.20.90	--- Other	25%	895 233 00	Kg
			- Other			
	9609.90	9609.90.10	--- Writing or drawing chalk	15%	895 239 10	Kg
		9609.90.90	--- Other	25%	895 239 90	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
96.10	9610.00	9610.00.00	Slates and boards, with writing or drawing surfaces, whether or not framed.	25%	895 920 00	Kg
96.11	9611.00	9611.00.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	25%	895 930 00	Kg
96.12			Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.			
	9612.10	9612.10.00	- Ribbons	15%	895 941 00	Number
	9612.20	9612.20.00	- Ink-pads.	25%	895 942 00	Number
96.13			Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.			
	9613.10	9613.10.00	- Pocket lighters, gas fuelled, non-refillable	Each Shs. 5.00 or 25%	899 331 00	Number
	9613.20	9613.20.00	- Pocket lighters, gas fuelled, refillable	Each Shs. 5.00 or 25%	899 332 00	Number
	9613.80	9613.80.00	- Other lighters	25%	899 338 00	Number
	9613.90	9613.90.00	- Parts	25%	899 350 00	Kg

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
96.14	9614.20	9614.20.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.			
	9614.90	9614.90.00	- Pipes and pipe bowls	25%	899 371 00	Number
96.15			- Other	25%	899 379 00	Kg
			<b>Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.</b>			
			- Combs, hair-slides and the like:			
	9615.11	9615.11.00	-- Of hard rubber or plastics	25%	899 891 00	Kg
	9615.19	9615.19.00	-- Other	25%	899 892 00	Kg
	9615.90	9615.90.00	- Other	25%	899 899 00	Kg
96.16			<b>Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.</b>			
	9616.10	9616.10.00	- Scent sprays and similar toilet sprays, and mounts and heads therefor	15%	899 870 00	Kg
	9616.20	9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	25%	899 820 00	Kg

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
96.17			Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.			
	9617.00	9617.00.10	--- Vacuum flasks	25%	899 971 00	Kg
		9617.00.20	--- Other vacuum vessels	25%	899 972 00	Kg
		9617.00.90	--- Parts	15%	899 979 00	Kg
96.18	9618.00	9618.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	15%	899 880 00	Kg

## SECTION XXI – WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

## CHAPTER 97 – WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

## Notes.

1.- This Chapter does not cover—

- (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
- (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
- (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).

FIRST SCHEDULE—continued

- 2.- For the purposes of heading 97.02, 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 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
- 4.- (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.  
(b) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
- 5.- Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
97.01			<b>Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.</b>			
	9701.10	9701.10.00	- Paintings, drawings and pastels	15%	896 110 00	Number
	9701.90	9701.90.00	- Other	15%	896 120 00	Kg
97.02	<b>9702.00</b>	<b>9702.00.00</b>	<b>Original engravings, prints and lithographs.</b>	15%	896 200 00	Number
97.03	<b>9703.00</b>	<b>9703.00.00</b>	<b>Original sculptures and statuary, in any material.</b>	15%	896 300 00	Number

## Customs and Excise

## FIRST SCHEDULE—continued

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
97.04	9704.00	9704.00.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07	15%	896 400 00	Kg
97.05	9705.00	9705.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	15%	896 500 00	Kg
97.06	9706.00	9706.00.00	Antiques of an age exceeding one hundred years.	15%	896 600 00	Kg

CHAPTER 98 – (RESERVED FOR SPECIAL USES BY CONTRACTING PARTIES)

CHAPTER 99 – SERVICES

## NATIONAL NOTES

The items listed in this Chapter have been inserted in the National Nomenclature for internal purposes only.

Heading No.	H. S. Code	Tariff No.	Tariff Description	Import Duty	SITC No.	Unit of Quantity
99.10			<b>Telecommunication Services</b>			
	9910.10	9910.10.00	- Mobile cellular phone services	Free	999 990 90	Units
	9910.90	9910.90.00	- Other	Free	999 999 99	Units
99.11	9911.10	9911.10.00	Casino and gambling services	Free		

## SECOND SCHEDULE

[Section 17, Act No. 10 of 1988, Act No. 8 of 1989, L.N. 349/1994, Act No. 6 of 1994, s. 13, L.N. 383/1994, Act No. 8 of 1995, s. 3, L.N. 117/1996, Act No. 8 of 1997, s. 14, L.N. 159/1997, L.N. 347/1997, Act No. 5 of 1998, s. 13, L.N. 12/1998, L.N. 58/1998, L.N. 119/1998, L.N. 12/1999, L.N. 33/1999, L.N. 48/1999, L.N. 109/1999, L.N. 136/1999, L.N. 184/1999, Act No. 4 of 1999, s. 14, L.N. 65/2000, Act No. 9 of 2000, s. 17, Act No. 4 of 2004, s. 24.]

## SUSPENDED DUTIES

Tariff No.	Tariff Description	Suspended Duty Amount Provided
2710.00.21	Aviation spirit (gasoline).	Per 1000 L. @ 20 deg. C Shs. 750.00
2710.00.22	Motor spirit (gasoline), premium.	Per 1000 L. @ 20 deg. C Shs. 750.00
2710.00.23	Motor spirit (gasoline), regular.	Per 1000 L. @ 20 deg. C Shs. 750.00
2710.00.24	Jet fuel, spirit type.	Per 1000 L. @ 20 deg. C Shs. 750.00
2710.00.25	Special boiling point spirit and white spirit.	Per 1000 L. @ 20 deg. C Shs. 750.00
2710.00.29	Other light petroleum oils and preparations.	Per 1000 L. @ 20 deg. C Shs. 750.00
2710.00.31	Jet fuel (kerosene type).	Per 1000 L. @ 20 deg. C Shs. 750.00
2710.00.32	Kerosene.	Per 1000 L. @ 20 deg. C Shs. 750.00
2710.00.39	Other medium petroleum oils and preparations.	Per 1000 L. @ 20 deg. C Shs. 750.00
2710.00.41	Diesel oil (industrial, heavy, black, for low speed marine and stationary engines).	Per 1000 L. @ 20 deg. C Shs. 750.00
2710.00.42	Gas oil (automotive, light, amber, for high speed engines).	Per 1000 L. @ 20 deg. C Shs. 750.00
2710.00.43	Other gas oil.	Per 1000 L. @ 20 deg. C Shs. 750.00
2710.00.44	Residual fuel oils (marine, furnace and similar fuel oils) of 125 centistokes (cSt).	Per 1000 L. @ 20 deg. C Shs. 750.00
2710.00.45	Residual fuel oils of 180 centistokes (cSt).	Per 1000 L. @ 20 deg. C Shs. 750.00
2710.00.46	Residual fuel oils of 280 centistokes (cSt).	Per 1000 L. @ 20 deg. C Shs. 750.00
2710.00.47	Other residual fuel oils.	Per 1000 L. @ 20 deg. C Shs. 750.00



## THIRD SCHEDULE

[Act No. 10 of 1980, s. 2, Act No. 1 of 1982, s. 2, Act No. 14 of 1982, s. 11, Act No. 8 of 1983, s. 7, Act No. 13 of 1984, s. 8, Act No. 19 of 1984, Sch, Act No. 8 of 1985, s. 6, Act No. 10 of 1986, s. 10, Act No. 10 of 1987, s. 8, Act No. 8 of 1989, s. 8, Act No. 10 of 1990, s. 10, Act No. 8 of 1991, s. 34, Act No. 3 of 1992, s. 3, Act No. 9 of 1992, s. 15, Act No. 4 of 1993, s. 19, Act No. 6 of 1994, s. 14, Act No. 13 of 1995, s. 51, Act No. 8 of 1996, s. 9, Act No. 8 of 1997, s. 15, Act No. 5 of 1998, s. 14, Act No. 4 of 1999, s. 15, Act No. 9 of 2000, s. 18, Act No. 6 of 2001, s. 24, Act No. 7 of 2002, s. 18, Act No. 15 of 2003, s. 15, No. 4 of 2004, s. 25, Act No. 57 of 2012, s. 8.]

## EXEMPTIONS FROM DUTY

## PART A - SPECIAL EXEMPTIONS

GOODS IMPORTED OR PURCHASED BEFORE CLEARANCE  
THROUGH THE CUSTOMS BY OR ON BEHALF OF PUBLIC  
BODIES, PRIVILEGED PERSONS AND INSTITUTIONS**1. The President**

*Deleted by Act No. 57 of 2012, s. 8.*

**2. The Kenya Defence Forces**

All goods, including materials, supplies, equipment, machinery and motor vehicles for the official use of the Kenya Defence Forces.

**3 to 5.** *Deleted by Act No. 8 of 1991, s. 34.*

**6. Commonwealth and other Governments**

(1) Goods consigned to officers or men on 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.

**7. Diplomatic Privileges**

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

Provided that this exemption shall apply to entitled personnel who may have arrived for a new contract notwithstanding their previous residential status in Kenya while in execution of another aid project, and provided that each contract is for a term of not less than two years.

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

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

THIRD SCHEDULE -*continued*

(3) 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.

(4) 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.

(5) On first arrival in Kenya 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, a Commonwealth high commission, or a foreign embassy, consulate or diplomatic mission where the employee—

- (a) is not engaged in any other business or profession in Kenya; and
- (b) has not been granted an exemption under item 8(1) and (2) of Part A or item 8(3) of Part B of this Schedule.

**8. Aid Agencies**

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

Provided that the exemption under this paragraph shall apply—

- (i) to entitled personnel who may have arrived for a new contract for a term of not less than two years notwithstanding their previous residential status in Kenya while in execution of another aid project;
- (ii) only once in every four years in respect of a motor vehicle where there is an ongoing project;
- (iii) to an additional motor vehicle where there is a bilateral agreement between the Government and an aid agency entered into prior to the 10th June, 1999.

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

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

(3) Household and personal effects of any kind imported into Kenya by entitled personnel or their dependants within three months of their first arrival in Kenya or such longer period, not exceeding twelve months from arrival, as may be approved by the Treasury in specific cases, where the entitled personnel or their dependants have not been granted an exemption under item 7(3) of Part A, or item 8(3) of Part B, of this Schedule.

## THIRD SCHEDULE -continued

(4) One motor vehicle imported or purchased prior to clearance through customs by the entitled personnel within three months of their first arrival in Kenya, or such longer period, not exceeding twelve months from arrival, as may be approved by the Treasury in specific cases, where the entitled personnel have not been granted an exemption under item 7 (3) of Part A, or item 8 (3) of Part B, of this Schedule.

(5) One motor vehicle which the Commissioner is satisfied is imported as a replacement for another motor vehicle originally imported under paragraph (4) and which has been written off due to accident, fire or theft, where the Minister's written approval of importation is obtained:

Provided that customs duty at the appropriate rate will be payable if any of the goods referred to in paragraphs 1 to 5 of this item are disposed of locally unless they are sold to persons or a body entitled to purchase such goods without the payment of duty.

**9. The East African Development Bank**

Goods and equipment imported by the East African Development Bank for its official use.

**10. The War Graves Commission**

Goods, including official vehicles but not including office supplies and equipment and the property of the Commission's staff, for the establishment and maintenance of war cemeteries by the Commonwealth War Graves Commission.

**11. The 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 resale or for the personal use of the staff of the Council.

**12. Charitable Institutions**

(1) Goods, being *bona fide* gifts (excluding office equipment, stationery and office furniture)"

- (a) which the Commissioner is satisfied are imported by or consigned to charitable organisations registered as such, or which are exempted from registration, by the Registrar of Societies under section 10 of the Societies Act (Cap. 108) or by the Non-Governmental Organizations Co-ordination Board under section 10 of the Non-Governmental Organizations Co-ordination Act, 1990 (No. 19 of 1990) and whose income is exempt from tax under paragraph 10 of the First Schedule to the Income Tax Act and approved by the Commissioner of Social Service for free distribution to poor and needy persons or for use in medical treatment or rehabilitation work in their institutions provided that the Treasury has given its approval in writing where the duty exceeds KSh. 500,000;
- (b) consigned to or imported by any organisation if the Commissioner is satisfied that they are for free donation to charitable organizations registered as such, or which are exempted from registration, by the Registrar of Societies under section 10 of the Societies Act or by the

THIRD SCHEDULE—*continued*

Non-Governmental Organizations Co-ordination Board under section 10 of the Non-Governmental Organizations Co-ordination Act, 1990 and whose income is exempt from tax under paragraph 10 of the First Schedule to the Income Tax Act, and approved by the Commissioner of Social Services for free distribution to poor and needy persons or for use in medical treatment or rehabilitation work in their institutions provided that the Treasury has given its approval in writing where the duty exceeds KSh. 500,000;

- (c) including equipment, passenger motor vehicles, vessels and aircraft (excluding motor vehicles of a seating capacity of up to twenty-six persons), consigned to or imported by any organization, if the Commissioner is satisfied that they are for free donation to charitable organizations-

(i) registered by the Registrar of Societies under section 10 of the Societies Act (Cap. 108) or by the Non-Governmental Organizations Co-ordination Board under section 10 of the Non-Governmental Organizations Co-ordination Act, 1990; and

(ii) whose income is exempt from tax under paragraph 10 of the first Schedule to the Income Tax Act (Cap. 470),

and are approved by the Commissioner of Social Services for use by the charitable organizations in medical treatment, educational, religious or rehabilitation work, subject to the written approval of the Treasury where the duty exceeds 500,000 shillings; and the Commissioner shall make quarterly returns of all exemptions granted under this paragraph.

(2) Goods consigned to the St. John Ambulance for use in its activities and for first aid training.

(a) Goods consigned to the Kenya Red Cross for free distribution in relief work, subject to such limitations and conditions as the Commissioner may impose; and

(b) equipment, motor vehicle and aircraft donated or purchased for alleviation of hardship or disaster, subject to such limitations and conditions as the Commissioner may impose, provided the Treasury has given its approval in writing where the duty exceeds KSh. 500,000.

(4) Articles of equipment not intended for resale and not including consumable stores or provisions, for use by the Mission to Seamen or other similar organizations approved for the purpose of this paragraph by the Minister, subject to such limitations and conditions as the Commissioner may impose.

(5) Foodstuffs, vehicles, equipment and other commodities imported for the National Freedom from Hunger Committee in Kenya exclusively for use in connexion with the official activities of the National Freedom from Hunger Campaign of Kenya.

(6) *Deleted by Act No. 6 of 2001, s. 24.*

**13. Religious Bodies**

Altar bread, communion wafers and sacramental wine, imported or purchased by, or for presentation to, any religious body for use in the conduct of religious services.

THIRD SCHEDULE—*continued*

14. Deleted by Act No. 6 of 2001, s. 24.

**15. Disabled, Blind and Physical Handicapped Persons**

Materials, articles and equipment, including motor vehicles, which-

- (a) are imported by and specially designed for sole use by disabled and physically handicapped persons; or
- (b) are intended for the educational, scientific or cultural advancement of blind persons for the use of an organization approved by the Government for the purpose of this exemption.

Provided that-

- (i) the exemption in paragraph (a) shall only apply-
  - (AA) once in every four years;
  - (BB) to a person who has not enjoyed another exemption under the provisions of this Act;
- (ii) paragraph (b) does not apply to motor vehicles.

16. Deleted by Act No. 6 of 2001, s. 24.

**17. The President's Award Scheme**

Badges and record books for use exclusively in the President's Award Scheme.

**18. The Desert Locust Control Organisation and International Red Locust Control**

(1) Goods, including motor vehicles, scientific equipment, apparatus, chemicals, petroleum fuels and other materials imported by the Desert Locust Control Organisation for East Africa for its official use or for the personal use of such members of that Organisation as may be declared to be entitled officers by the Ministry of Foreign Affairs.

(2) One motor vehicle imported or purchased prior to clearance through customs within three months of first arrival in Kenya by an entitled officer of the Desert Locust Control Organisation for his personal use.

(3) Goods imported for the official use of the International Red Locust Central and Southern Africa.

**19. The Navy, Army and Air Force Institute and the Armed Forces Canteen Organisation**

Goods for the Navy, Army and Air Force Institute and the Armed Forces Canteen Organisation, subject to such conditions as the Commissioner may specify, provided that-

- (i) such goods shall be marked with the inscription "NAAFI" or "AFCO" as the case may be, or where it is unsuitable to mark goods, the containers, bags or packets thereof shall be so marked;

THIRD SCHEDULE—*continued*

- (ii) goods for the Armed Forces Canteen Organisation shall be cleared through Customs by the Armed Forces Canteen Organisation only.

**20.** Deleted by Act No. 6 of 2001, s. 24.

**21. The Wellcome Trust**

(1) All equipment and drugs imported by the Wellcome Trust with the prior approval of the Ministry of Health, for use in connexion with medical research.

(2) Motor vehicles imported by the Wellcome Trust, with the prior approval of the Ministry of Health and paid for by the Trust for use by personnel of the science laboratories operated by the Trust:

Provided that customs duty at the appropriate rate shall be payable when the vehicle is sold to a person or body not entitled to buy a vehicle without the payment of duty.

**22. The African Medical and Research Foundation**

*Bona fide* gifts, or materials and equipment, consigned to the African Medical and Research Foundation including-

(1) high frequency single side band radio transceivers, spares and accessories, antenna materials and fittings, radio alert alarm transmitter receivers and accessories;

(2) filming materials, strip slide projectors and surgical instruments;

(3) drugs;

(4) aircraft, aircraft equipment and spares, but not including (either as gifts or otherwise) motor vehicles:

Provided that materials and equipment specified in subparagraphs (1), (2) and (3) shall be for the sole use of the above Foundation or for loan to hospitals and clinics but not for the purpose of distribution to any person or any person or institution by way of gift.

**23 to 25.** (Deleted by No. 8 of 1991, s. 34.)

**26.** Kenya military and police officers returning from United Nations peace-keeping missions outside Kenya

One personal passenger motor vehicle (excluding buses and mini-buses of a seating capacity of more than 8 passengers and load-carrying vehicles of a load-carrying capacity exceeding 1.5 tonnes) imported by a military or police officer returning from a United Nations peace-keeping mission outside Kenya:

Provided that-

- (a) the motor vehicle was purchased prior to the return of the officer into the country; and

THIRD SCHEDULE—*continued*

- (b) the exemption from tax liability shall not exceed the limits specified in the table hereunder—

<i>Category</i>	<i>Military Officers</i>	<i>Police Officers</i>	<i>Maximum Tax Exempted</i>
Category I	Private to Senior Sergeant	Constable to Senior Sergeant	Kshs. 800,000/=
Category II	Warrant Officer to Captain	Inspector to Chief Inspector	Kshs. 1,200,000/=
Category III	Major to Full Colonel	Superintendent to Assistant Commissioner	Kshs. 1,500,000/=
Category IV	Brigadier and above	Senior Assistant Commissioner and above	Kshs. 2,000,000/=

**27. Returning Kenya Government's Foreign Missions Personnel**

One personal motor vehicle (excluding buses and minibuses of seating capacity of more than thirteen passengers and load carrying vehicles of a load carrying capacity exceeding two tonnes) imported by an officer returning from a posting in Kenya's missions abroad or by his spouse and which is not exempted from duty under item 8(4) of Part B of this Schedule:

Provided that the exemption under this item shall not apply-

- (a) unless the officer is recalled by the Government before he completes his normal tour of duty;
- (b) unless, in the case of an officer's spouse, the spouse accompanied the officer in the foreign mission and is returning with the officer;
- (c) to an officer who has been recalled for reposting to another mission outside Kenya;
- (d) unless the motor vehicle was purchased prior to such recall;
- (e) *Deleted by Act No. 6 of 2001, s. 24.*
- (f) if the officer or the spouse has either enjoyed a similar privilege within the previous four years from the date of importation or has imported a motor vehicle free of duty under item 8(4) of Part B of this Schedule within the two years immediately before his arrival;
- (g) unless the vehicle is imported within ninety days of the date of arrival of the officer or spouse or such longer period, not exceeding three hundred and sixty days from such arrival as the Commissioner may allow.

**28. Safari Rally Drivers**

(1) One motor vehicle for each rally driver and spare parts specified in paragraph (2) which-



- (a) are imported or purchased prior to clearance through customs for use in the Safari Rally;

THIRD SCHEDULE—*continued*

- (b) having been temporarily imported under section 143 of the Act for use in the Safari Rally, are purchased during the period of temporary importation by a rally driver resident in Kenya for use in the Safari Rally;
  - (c) having been imported under conditions whereby exemption from payment of duty is granted under this Schedule, or whereby remission or refund of duty has been granted by the Minister, are purchased by a rally driver resident in Kenya for use in the Safari Rally; and
  - (d) in the case of vehicles only, are assembled in Kenya and purchased by a rally driver for use in the Safari Rally.
- (2) Paragraph (1) shall apply to the following spare parts imported by a rally driver for use in the Safari Rally-
- (a) one engine assembly complete, or such individual parts making up one engine as the rally driver requires, including, in either case, a starter motor, alternator and clutch;
  - (b) one gear box assembly complete;
  - (c) one differential assembly and one front and rear axle assembly, or such individual parts making up one front and rear axle assembly as the rally driver requires;
  - (d) not more than four front suspension assemblies, or such individual parts making up those assemblies as the rally driver requires;
  - (e) not more than two sets of rear shock absorbers;
  - (f) not more than twelve rally type rims; and
  - (g) not more than thirty rally tyres.
- (3) Exemption of duty under paragraph (1) is made on the conditions that-
- (a) it applies only to motor vehicles and parts imported or purchased for use by *bona fide* rally drivers resident in Kenya who have been approved and recommended to the Commissioner, or a person authorised by him in writing, by the Safari Rally Limited and accepted as such by him; and
  - (b) the Minister, or person authorized by him in writing, shall issue to the Commissioner his written approval for the exemption in each case; and
  - (c) where the motor vehicle or parts cease to be used, or, in the case of parts, to be assigned for use, for Safari Rally purposes or are disposed of in Kenya to persons not entitled to exemption from, or remission of duty, duty shall immediately become payable at the appropriate rate.
- (4) Nothing in paragraph (3)(a) or (c) shall prevent a motor vehicle or spare parts from being used in other rallies in Kenya.
- (5) Where a person to whom exemption from or remission of duty has been granted under this item fails to take part in the rally, duty shall become payable at the rate applicable on the date the rally ends.

## THIRD SCHEDULE-continued

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

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

30. Deleted by Act No. 6 of 2001, s. 24.

**31. Sports Goods and Equipment**

Goods imported by, or on behalf of, or donated to, the Ministry responsible for sports with the prior written approval of the Permanent Secretary to the Treasury, given on the recommendation of the Permanent Secretary of the Ministry responsible for sports, for sole use in the promotion of sports in Kenya.

32. Deleted by Act 7 of 2002, s. 18.

33. Deleted by Act 9 of 2000, s. 18.

**34. Rewards earned by Kenyan Sportsmen**

Goods, including one motor vehicle (excluding buses and minibuses of seating capacity of more than 13 passengers and load carrying vehicles of load carrying capacity exceeding two tonnes) imported under written authority of the Permanent Secretary to the Treasury on the recommendation of the Commissioner responsible for sports and games by a returning Kenyan Sportsman (excluding rally drivers), and upon the production of a certificate issued by a national or internationally recognised Sports Organisation that the goods have been received as his or a part of his award.

35. Deleted by Act No. 6 of 2001, s. 24.

**36. The Aga Khan Development Network**

Materials and equipment, including motor vehicles imported pursuant to the accord of co-operation for development, between the Government and the Aga Khan Development Network, subject to the written authority of the Permanent Secretary to the Treasury.

37. Deleted by Act No. 6 of 2001, s. 24.

**38. Entrants in Motor Cycle Rallies**

(1) One motor cycle specially designed for rallying imported by an entrant in a motor cycle rally and the spare parts thereof specified in paragraph (2), which-

- (a) are imported or purchased prior to clearance through Customs for use in a motor cycle rally;
- (b) having been imported under section 143 of the Act for use in a motor cycle rally, are purchased during the period of temporary importation by an entrant in a motor cycle rally resident in Kenya for use in the rally;

THIRD SCHEDULE—*continued*

- (c) in the case of motor cycles only, are assembled in Kenya and purchased by an entrant in a motor cycle rally for use in the rally.
- (2) Paragraph (1) shall apply to the following spare parts imported by an entrant in a motor cycle rally for use in the rally-
- (a) one engine assembly;
  - (b) four sets of front shock absorbers;
  - (c) four sets of rear shock absorbers;
  - (d) twelve pairs of tyres.
- (3) Exemption of duty under paragraph (1) shall be granted on condition that-
- (a) it applies only to motor cycles and parts imported or purchased for use by *bona fide* entrants in a motor cycle rally resident in Kenya who have been approved and recommended to the Commissioner or a person authorised by him, in writing, by the Automobile Association of Kenya and accepted by the Commissioner as such; and
  - (b) *Deleted by No. 6 of 2001, s. 24.*
  - (c) where the motor cycle or spare parts cease to be assigned for use in rallying, or are disposed of in Kenya to persons not entitled to exemption from, or remission of, duty, duty shall become immediately payable at the appropriate rate; and
  - (d) where a motor cycle imported or purchased pursuant to this item is not used in a rally, tax thereon shall immediately become payable at the rate applicable on the date the rally ends.

**39. Equipment for Rehabilitation of Electrical Power Generation Equipment**

Equipment and parts for the rehabilitation of electrical power generators and related equipment imported prior to the 30th June, 2001, on the recommendation of the Minister responsible for energy, in such quantities and on such conditions as the Commissioner may specify.

## PART B - GENERAL EXEMPTIONS

GOODS IMPORTED OR PURCHASED BEFORE  
CLEARANCE THROUGH THE CUSTOMS GENERALLY**1. Aircraft Operations**

Any of the following goods which are imported for use by the national carrier or any airline designated under an air services agreement between the Government and a foreign government:

- (1) Aircraft; parts and accessories thereof, including engines; air navigational instruments; lighting, radio and radar apparatus and equipment; equipment of a specialized nature for the repair, maintenance and servicing of an aircraft; specialized aircraft loading and unloading equipment; ground signs, stairways for boarding and loading aircraft; catering stores.

THIRD SCHEDULE—*continued*

- (2) Kerosene and aviation spirit solely for use in aircraft engines.

**1A. Any of the following goods which are imported for use by an approved groundhandler or caterer-**

- (1) equipment of a specialised nature for repairs, maintenance and servicing of an aircraft;
- (2) specialised aircraft loading and unloading equipment; and
- (3) stairways for boarding and loading aircraft.

**1B.** Aircraft spare parts imported by aircraft operators or persons engaged in the business of aircraft maintenance:

Provided that such spare parts shall be imported on the recommendation of the Director of Civil Aviation, in such quantities and on such conditions as the Commissioner may specify.

**1C.** Jet fuel and aviation spirit purchased by an aircraft owner or operator for use in an aircraft engine.**2. Containers and Pallets**

(1) 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.

(2) Pallets and pre-packing slings.

(3) Containers specially designed and equipped for carriage by one or more modes of transport.

(4) Containers specially designed for repetitive use, on which the name of a foreign buyer of Kenyan produce is printed or inscribed.

(5) Imported containers which the Commissioner, on the recommendation of the Director of Veterinary Services, is satisfied are specially designed for storing semen for artificial insemination.

**3. Deceased Persons' Effects**

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

**4.** Deleted by Act No. 7 of 2002, s. 18.

**5.** Deleted by Act No. 9 of 2000, s.18.

**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.

THIRD SCHEDULE—*continued***7. Life Saving Apparatus**

Life-belts, lifebuoys and other life saving equipment.

**8. Passenger's baggage**

Goods imported by passengers arriving from places outside Kenya subject to the limitations and conditions specified in the following paragraphs.

(1) The goods shall be-

- (a) the property of and accompanying the passenger, except as provided in paragraph (9);
- (b) for the personal or household use of the passenger in Kenya;
- (c) of such kinds and in such quantities as the proper officer may allow.

(2) Notwithstanding paragraph (1)(c), the following goods shall not be exempted under this item-

- (a) alcoholic beverages of all kinds, perfumed spirits and tobacco and manufacturers thereof except as provided in paragraph (8);
- (b) fabrics in the piece;
- (c) motor vehicles except as provided in paragraphs (3) and (4);
- (d) any trade goods, or goods for sale or disposal to other persons;
- (e) aircraft and vessels of all kinds;
- (f) motor vehicles imported for a temporary use or purpose under section 143 and those imported in transit or transshipment under section 141.

(3) Subject to paragraphs (1) and (2), the following goods may be exempted under this item when imported as baggage by a person on first arrival in Kenya whom the proper officer is satisfied is *bona fide* changing residence from a place outside Kenya to a place within Kenya, where that person has neither been granted an exemption under this paragraph nor resided in Kenya before his arrival other than on temporary non-resident visits-

- (a) wearing apparel;
- (b) personal or household effects of any kind which were for his personal or household use in his former place of residence;
- (c) one motor vehicle "(excluding buses and minibuses of seating capacity of more than 13 passengers and load carrying vehicles of load carrying capacity exceeding two tonnes)" owned by the person and registered either in his name or in the name of his spouse or in both names and used by him outside Kenya for at least ninety days (excluding the period of voyage in the case of shipment):

Provided that-

- (i) the person has attained the age of eighteen years; and
- (ii) notwithstanding the definition of "owner" in section 2 of the Act, only the registered owner of a motor vehicle, or a person who satisfies the Commissioner either that the motor vehicle is registered in the

THIRD SCHEDULE—*continued*

name of his spouse or in both his name and that of his spouse or, where the motor vehicle is purchased on hire purchase terms, the first instalment in respect thereof was paid and delivery taken at least ninety days prior to importation, shall qualify for exemption under this item; and

- (iii) the person is granted a work permit or a dependant's pass for a period not less than two years

(4) Subject to paragraphs (1), (2) and (5), the following goods may be exempted under this item when imported as baggage by a person whom the proper officer is satisfied is *bona fide* changing his residence from a place outside Kenya to a place within Kenya where that person has been residing outside Kenya for a period of at least two years and has not resided in Kenya for a period or periods amounting in aggregate to ninety days or more within the two years immediately before his arrival or return to Kenya-

- (a) wearing apparel;
- (b) personal or household effects of any kind which were for his personal or household use in his former place of residence;
- (c) one motor vehicle (excluding buses and minibuses of a seating capacity of more than 13 passengers and load carrying vehicles of load carrying capacity exceeding two tonnes) owned by the person and registered in his name or in the name of his spouse or in both names and used by him outside Kenya for at least three hundred and sixty days (excluding the period of the voyage in case of shipment):

Provided that-

- (i) the person has attained the age of eighteen years;
- (ii) notwithstanding the definition of "owner" in section 2 of the Act, only the registered owner of a motor vehicle, or a person who satisfies the Commissioner either, that the motor vehicle was registered in the name of his spouse or in both his name and that of his spouse or, where the motor vehicle is purchased on hire purchase terms the first instalment in respect thereof was paid and delivery taken at least three hundred and sixty days prior to importation, shall qualify for exemption under this item;
- (iii) where the person has previously been granted an exemption under this paragraph, the exemption shall not apply unless such person has used the goods so imported, in Kenya, for a period of not less than four years.

(5) The Commissioner may waive the ninety days condition referred to in paragraph (4) in respect of any period not exceeding three hundred and sixty days spent in Kenya, if he is satisfied-

- (a) that he goods are imported by sportsmen who are recalled to participate or to represent Kenya in national or international sports competitions subject to confirmation to that effect by the Permanent Secretary in the Ministry for the time being responsible for sports; or

THIRD SCHEDULE—*continued*

- (b) that the goods are imported by students who in the course of study in recognised educational institutions return to Kenya to carry out research, subject to confirmation by the sponsor and the educational institution, and on production of written approval by the Permanent Secretary in the Office of the President that the research is authorised;
- (c) that the goods are imported by a returning resident being an employee of an international organisation the headquarters of which are in Kenya and who has been recalled for consultations at the organisation's headquarters;
- (d) that the goods are imported by a returning resident who has proved to the satisfaction of the Commissioner that the circumstances occasioning his stay beyond his period were beyond his control.

(6) Subject to the provisions of paragraphs (1) and (2), the following goods may be exempted under this item when imported as baggage by a person whom the proper officer is satisfied is making a temporary visit not exceeding three months to Kenya-

- (a) non-consumable goods imported for his personal use during his visit which he intends to take out with him when he leaves Kenya 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.

(7) Subject to paragraphs (1) and (2), the following goods may be exempted under this item when imported as baggage by a person whom the proper officer is satisfied is a resident of Kenya returning from a visit to any place outside Kenya and who is not changing residence in accordance with paragraphs (3) and (4)-

- (a) wearing apparel;
- (b) personal and household effects which have been for his personal use or household use but not including bicycles, cine or still projectors, record players, amplifiers, loud-speakers, gramophones, gramophone records, refrigerators, refrigeration equipment, cookers, typewriters, cassettes, tapes, sound recording machines, tuners, radio and television receiving sets, radio grams, telephones, fax machines, photocopiers, video recording or reproducing apparatus, computer, computer diskettes, office machines, stationery, or consumable provisions;
- (c) instruments and tools for his personal use in his profession or trade.

(8) (a) Subject to paragraph (1) and to subparagraph (b) of this paragraph, duty shall not be levied on the following goods imported by, and in the possession of a passenger-

- (i) spirit (including liqueurs) not exceeding one litre or wine, not exceeding two litres;



THIRD SCHEDULE—*continued*

- (ii) perfume and toilet water not exceeding in all one half litre, of which not more than a quarter may be perfume;
- (iii) cigarette, cigars, cheroots, cigarillos, tobacco and snuff not exceeding in all 250 grams in weight;
- (b) these duty free allowance shall be granted only to passengers who have attained the age of eighteen years;

(9) Subject to paragraphs (1) and (2), the exemption granted in accordance with paragraphs (3), (4) and (5) may be allowed in respect of baggage imported within ninety days of the date of arrival of the passenger or such longer period, not exceeding three hundred and sixty days from such arrival, as the Commissioner may allow, and the duty free allowance granted in accordance with paragraph (8) shall not be allowed in respect of goods specified in that paragraph imported in unaccompanied baggage.

(10) Where any person who has been granted an exemption under paragraph (3) or (4), changes his residence to a place outside Kenya within ninety days from the date of his arrival, he shall export his personal or household effects within thirty days, or such further period not exceeding sixty days from the date he changes his residence to a place outside Kenya, as the Commissioner may allow, otherwise duty becomes payable from the date of importation.

9. Deleted by Act No. 7 of 2002, s. 18.

**10. Protective Apparel, Clothing Accessories and Equipment**

Articles of apparel, clothing accessories and equipment, specially designed for safety or protective purposes for use in registered hospitals and clinics or by local authorities in fire fighting.

**11. Samples and Miscellaneous Articles**

Samples and miscellaneous articles not imported as merchandise, which in the opinion of the Commissioner have no commercial value.

**12. Ships and Other Vessels**

(1) Passenger and cargo vessels of all kinds of twenty-five net register tonnage or more, cable ships, ice breakers, floating factories, whale-catching vessels, trawlers and other commercial fishing vessels (other than sport-fishing vessels), weather ships, hopper barges; lighters, pontoons (being flat decked vessels used for the transportation of persons or goods) and ferry boats; parts and accessories, but not including batteries and sparking plugs.

(2) Lighthouses, buoys and other non-portable accessories imported for installation to guide vessels.

13. Deleted by Act No. 9 of 1992, s. 15.

14. Deleted by Act No. 8 of 1991, s. 34.

**15. Goods Imported by Air**

Where any goods liable to duty *ad valorem* are imported by air cargo, the duty leviable on that part of the value of the goods which is represented by air freight charged.

THIRD SCHEDULE—*continued*

16. Deleted Act by No. 6 of 2001, s. 24.

**17. Museums, Exhibits and Equipment**

(1) Museum and natural history exhibits and specimens, and scientific equipment for public museums; and

(2) Chemicals, reagents, films, film strips and visual aids equipment, the importation of which is approved in writing by the Treasury, imported or purchased prior to clearance through customs by the National Museums.

18. Deleted by Act No. 9 of 1992, s. 15.

**19. Seeds for Sowing**

All seeds, spores and cut plants, imported specially treated, which the Director of Agriculture has approved as fit for sowing only.

20. Deleted by Act No. 6 of 2001, s. 24.

21 and 22. Deleted by Act No. 8 of 1991, s. 34.

23. Deleted by Act No. 6 of 2001, s. 24.

24. Deleted by Act No. 9 of 1992, s. 15.

**25. Breeding Animals, Semen and Fish Ova**

Live animals, semen for artificial insemination and fish ova, imported for breeding purposes subject to approval by the Director of Veterinary Services or the Director of Fisheries.

**26. Raw Materials for use in the manufacture of Medicaments**

Raw materials which the Commissioner is satisfied are for the sole use in the manufacture of medicaments by a manufacturer approved and listed in the *Gazette* by the Commissioner in consultation with the Director of Medical Services or Director of Veterinary Services.

27. Deleted by Act No. 7 of 2002, s. 18.

**28. Plastic sheetings for Agricultural, Horticultural or Floricultural Use**

Upon recommendation by the Director of Agriculture and in such quantities as the Commissioner may allow-

- (a) shade netting of materials of plastic;
- (b) reinforced sheeting of polymers of vinyl chloride (PVC) or of polyethylene;
- (c) high density polyethylene (HDPE) sheetings in rolls for use in lining dams in a farm;
- (d) polyvinyl chloride (PVC) or polyethylene for use in covering greenhouses.

THIRD SCHEDULE—*continued*

Shade netting for materials of plastics recommended by the Director of Agriculture to the Commissioner as being solely for use as shading for plants or agricultural and horticultural produce and in such quantities as the Commissioner may allow.

**29. Reinforced Polyvinyl Chloride (P. V. C.) or Reinforced Polyethylene for Agricultural or Horticultural Use**

Reinforced sheeting of polymers of vinyl chloride (P. V. C.) or of polyethylene which the Commissioner is satisfied upon recommendation by the Director of Agriculture that they are for agricultural or horticultural use and in such quantities as the Commissioner may allow.

**30.** Deleted by Act No. 6 of 2001, s. 24.

**31.** Deleted by Act No. 9 of 2000, s. 18.

**32** and **33.** Deleted by Act No. 6 of 2001, s. 24.

**34. Hatching Eggs**

Hatchings eggs for breeding purposes imported by hatcheries approved by the Commissioner by notice in the *Gazette* upon recommendation by the Director of Veterinary Services.

**35. High Density Polyethylene (H. D. P. E.) Sheetings.**

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

**36. Equipment for Electric Power Generation**

Capital equipment, excluding motor vehicles, spare parts and office equipment, for privately financed electric power generation projects with the capacity to sell electricity into the national grid, subject to the written approval of the Permanent Secretary to the Treasury:

Provided that an exemption granted under this item shall, unless earlier revoked, expire on the 31st December, 2003.

**37. Chemically Defined Compounds used as Fertilizers**

Calcium Nitrate, Magnesium Sulphate, Magnesium Nitrate, Potassium Nitrate, Plant Nutrient Chelates (Iron, Zinc, Sulphur, Calcium, Molybdenum, Manganese and Boron) or such other compounds which are used as fertilizers and which the Commissioner is satisfied, upon the recommendation of the Director of Agriculture, are for agricultural use, in such quantities and on such conditions as the Commissioner may specify.

**38. Urine bags, Diapers for adults and Hygienic bags**

Urine bags, diapers for adults and hygienic bags for medical or hygienic use, in such quantities as the Commissioner may allow.

THIRD SCHEDULE—*continued***39. Polyvinyl Chloride (P.V.C.) or Polyethylene for Greenhouse covering**

Polyvinyl Chloride (P.V.C.) or polyethylene which the Commissioner is satisfied, upon the recommendation of the Director of Agriculture, are for use in covering greenhouses, in such quantities and on such conditions as the Commissioner may specify.

40. Deleted by Act No. 9 of 2000, s. 18.

**41. Specialized Ship Loading and Unloading Equipment**

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

## PART C – SPECIAL DUTY RATE

## GOODS LIABLE TO FREE RATE OF DUTY

**1. Capital goods, Plant and Machinery for Investment**

Capital goods, plant and machinery (excluding motor vehicles, office furniture, typewriters, copying equipment, stationery, kitchenware, crockery, liners, draperies, carpets, safes, refrigerators and raw materials) pursuant to such conditions and limitations as may be prescribed in regulations, subject to written approval by the Permanent Secretary to the Treasury.

**2. Cold storage equipment and Refrigerated Goods Transport Vehicles**

Cold storage equipment and refrigerated goods transport vehicles, imported or purchased before clearance through the Customs by farmers, upon the written recommendation of the Director of Agriculture in such quantities as the Commissioner may allow, subject to written approval of the Permanent Secretary to the Treasury.

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*Customs and Excise*


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## FOURTH SCHEDULE

[Section 12, Act No. 14 of 1982, Act No. 13 of 1984, Act No. 10 of 1986, Act No. 10 of 1987, Act No. 8 of 1989, Act No. 10 of 1990, Act No. 6 of 1994, s. 15, Act No. 7 of 2002, s. 19, Act No. 15 of 2003, s. 16, Act No. 4 of 2004, s. 26, Act No. 9 of 2007, s. 6, Act No. 8 of 2009, s. 5, Act No. 57 of 2012, s. 9.]

## EXPORT DUTIES

## PART I

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<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Duty Rate</i>
4101.20.00	Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved.	80% or Sh.40 per kg.
4101.50.00	Whole hides and skins, of weight exceeding 16 kg.	80% or Sh.40 per kg.
4101.90.00	Other, including butts, bends and bellies.	80% or Sh.40 per kg.
4102.10.00	Raw skins of sheep or lamb (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), with wool on, whether or not split, other than those excluded by Note 1(c) of Chapter 41.	80% or Sh.40 per kg.
4102.21.00	Raw skins of sheep or lambs (pickled, but not tanned, parchment-dressed or further prepared), without wool on, whether or not split, other than those excluded by Note 1(c) of Chapter 41.	80% or Sh.40 per kg.
4102.29.00	Other raw skins of sheep or lamb (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared) with wool on, whether or not split, other than those excluded by Note 1(c) of Chapter 41.	80% or Sh.40 per kg.
4103.10.00	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not debarred or split, other than those excluded by Note 1(b) or 1(c) to this Chapter, of goats.	80% or Sh.40 per kg.
4103.20.00	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not debarred or split, other than those excluded by Note 1(b) or 1(c) to this Chapter, of reptiles.	80% or Sh.40 per kg.

*Customs and Excise*FOURTH SCHEDULE—*continued*

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Duty Rate</i>
4103.30.00	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not debarred or split, other than those excluded by Note 1(b) or 1(c) to this Chapter, of swine.	80% or Sh.40 per kg.
4103.90.00	Other raw hides and skins other than of reptiles, goats or kids.	80% or Sh.40 per kg.
4301.10.00	Raw furskins of mink, whole, with or without head, tail or paws.	80% or Sh.40 per kg.
4301.30.00	Raw furskins of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws.	80% or Sh.40 per kg.
4301.60.00	Raw furskins of fox, whole, with or without head, tail or paws.	80% or Sh.40 per kg.
4301.70.00	Raw furskins of seal, whole, with or without head, tail or paws.	80% or Sh.40 per kg.
4301.80.00	Other raw furskins, whole, with or without head, tail or paws.	80% or Sh.40 per kg.
4301.90.00	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use.	80% or Sh.40 per kg.
7112.30.00	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds of a kind used principally for the recovery of precious metal or ash containing precious metal or precious metal compounds.	20% or Sh.3 per kg.
7112.91.00	Other waste and scrap of precious metal or precious metal compounds of a kind used principally for the recovery of precious metal or gold including metal clad with gold.	20% or Sh.3 per kg.
7112.92.00	Other waste and scrap of precious metal or precious metal compounds of a kind used principally for the recovery of precious metal or of a kind used principally for the recovery of precious metal of platinum, including metal clad with platinum.	20% or Sh.3 per kg.

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*Customs and Excise*


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FOURTH SCHEDULE—*continued*

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Duty Rate</i>
7112.99.00	Other waste and scrap of precious metal or metal clad with precious metal, other than waste and scrap containing precious metal compounds, of a kind used principally for the recovery of precious metal.	20% or Sh.3 per kg.
7204.10.00	Waste and scrap of cast of iron.	20%
7204.21.00	Waste and scrap of stainless steel.	20% or Sh.3 per kg.
7204.29.00	Waste and scrap of other alloy or steel.	20% or Sh.3 per kg.
7204.30.00	Waste and scrap of tinned iron and steel.	20% or Sh.3 per kg.
7204.41.00	Turning, shavings, chips, milling waste, sawdust, fillings, trimmings and stampings, whether or not in bundles, of iron or steel.	20% or Sh.3 per kg.
7204.49.00	Other waste and scrap of iron and steel.	20% or Sh.3 per kg.
7204.50.00	Remelting of scrap ingots.	20% or Sh.3 per kg.
7404.00.00	Copper waste and scrap.	20%
8002.00.00	Tin waste and scrap	20%
8106.00.00	Bismuth and articles thereof including waste and scrap	20%
8107.30.00	Waste and scrap of cadmium and articles thereof	20%
8110.20.00	Waste and scrap of antimony and articles thereof	20%
8548.10.00	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators.	20% or Sh.10 per kg.

## PART II

Part I shall not apply to exports to Export Processing Zones

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## FIFTH SCHEDULE

[Section 2, Act No.13 of 1979, Act No.9 of 1982, Act No.17 of 1982, Act No.13 of 1984, Act No.8 of 1985, Act No.10 of 1986, Act No.10 of 1987, Act No.10 of 1988, Act No.2 of 1989, Act No.8 of 1989, Act No.10 of 1990, L.N. 433/1990, Act No.8 of 1991, Act No.3 of 1992, s. 4, Act No.9 of 1992, s. 16, L.N. 7/1993, L.N. 105/1993, Act No.4 of 1993, s. 20, L.N. 64/1994, Act No.6 of 1994, s. 16, L.N. 377/1994, Act No.8 of 1995, s. 4, Act No.13 of 1995, s. 52, L.N. 333/1995, Act No.8 of 1996, s. 10, L.N. 3/1996, Act No.8 of 1997, s. 16, L.N. 115/1997, L.N. 144/1997, L.N. 160/1997, Act No.5 of 1998, s. 15, L.N. 27/1998, Act No.4 of 1999, s. 16, Act No.9 of 2000, s. 19, L.N. 136/2001, Act No.6 of 2001, s. 25, L.N. 137/2001, L.N. 12/2002, L.N. 112/2002, Act No.7 of 2002, s. 20, Act No.15 of 2003, s. 17, Act No.4 of 2004, s. 27, Act No.6 of 2005, s. 3, Act No.10 of 2006, s. 4, Act No.9 of 2007, s. 7, Act No.8 of 2008, s. 11, Act No.8 of 2009, s. 6, Act No.10 of 2010, s. 11, L.N. 38/2011, Act No. 4 of 2012, s. 6, Act No. 57 of 2012, Act No. 38 of 2013, s. 7.]

## PART I – EXCISE DUTY

TARIFF NO.	GOODS DESCRIPTION	RATE OF DUTY
2009.11.00	Frozen orange juice, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	7%
2009.12.00	Orange juice not frozen, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter, of a brix value not exceeding 20.	7%
2009.19.00	Other orange juice, unfermented and not containing added spirit, whether or not containing sugar or other sweetening matter.	7%
2009.21.00	Grape fruit juice, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	7%
2009.29.00	Other grape fruit juice, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	7%
2009.31.00	Juice of any other single citrus fruit, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter of a brix value not exceeding 20.	7%
2009.39.00	Other juice of any other single citrus fruit, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	7%
2009.41.00	Pineapple juice, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter, of a brix value not exceeding 20.	7%



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*Customs and Excise*


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FIFTH SCHEDULE—*continued*

TARIFF NO.	GOODS DESCRIPTION	RATE OF DUTY
2009.49.00	Other pineapple juice, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	7%
2009.50.00	Tomato juice, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	7%
2009.61.00	Grape juice (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter, of a brix value not exceeding 20.	7%
2009.69.00	Grape juice (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	7%
2009.71.00	Apple juice, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter, of a brix value not exceeding 20.	7%
2009.79.00	Other apple juice, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	7%
2009.81.00	Juices of Cranberry fruit ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> ), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	7%
2009.89.00	Juices of any other single fruit or vegetable, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. Other—Juice of any other single fruit or vegetable.	7%
2009.90.00	Mixtures of Juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	7%
2106.90.91	Food Supplements.	7%
2106.90.99	Other food preparations not elsewhere specified or included.	7%

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FIFTH SCHEDULE—*continued*

TARIFF NO.	GOODS DESCRIPTION	RATE OF DUTY
2201.10.00	Mineral waters and aerated waters, including natural or artificial not containing added sugar or other sweetening matter nor flavoured.	Sh.3 or 5% per litre
2201.90.00	Other natural or artificial waters not containing added sugar or other sweetening matter nor flavoured, ice and snow.	Sh.3 or 5% per litre
2202.10.00	Waters, including Mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured.	7%
2202.90.00	Other non- alcoholic beverages.	7%
2203.00.10	Stout and porter.	Sh.70 per litre or 50% whichever is higher
2203.00.90	Other beer made from malt.	Sh.70 per litre or 50% whichever is higher
2204.10.00	Sparkling wine of fresh grapes including fortified wines, grape must.	Sh.80 per litre or 50% whichever is higher
2204.21.00	Other wine in containers holding 2 litres or less.	Sh.80 per litre or 50% whichever is higher
2204.29.00	Other wine in containers holding more than 2 litres.	Sh.80 per litre or 50% whichever is higher
2204.30.00	Other grape must.	Sh.80 per litre or 50% whichever is higher
2205.10.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances in containers of 2 litres or less.	Sh.80 per litre or 50% whichever is higher
2205.90.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances in containers of 2 litres or less.	Sh.80 per litre or 50% whichever is higher
2206.00.10	Cider.	Sh.70 per litre or 50% whichever is higher
2206.00.20	Opaque beer.	Sh.70 per litre or 50% whichever is higher
2206.00.90	Other fermented beverages.	Sh.70 per litre or 50% whichever is higher

## Customs and Excise

FIFTH SCHEDULE—*continued*

TARIFF NO.	GOODS DESCRIPTION	RATE OF DUTY
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher.	Shs.120 per litre or 35%
2207.20.00	Ethyl alcohol and other spirits, denatured, of any strength.	Shs.120 per litre or 35%
2208.20.00	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol. spirits obtained by distilling grape wine or grape marc.	Shs.120 per litre or 35%
2208.30.00	Whiskies.	Shs.120 per litre or 35%
2208.40.00	Rum and other spirits obtained by distilling fermented sugar cane products.	Shs.120 per litre or 35%
2208.50.00	Gin and Geneva.	Shs.120 per litre or 35%
2208.60.00	Vodka	Shs.120 per litre or 35%
2208.70.00	Liqueurs and cordials.	Shs.120 per litre or 35%
2208.90.10	Distilled spirits (e.g. Konyagi, Uganda Waragi).	Shs.120 per litre or 35%
2208.90.90	Other spirits and other spirituous beverages.	Shs.120 per litre or 35%
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco.	130%
2402.90.00	Other Cigars, cheroots and cigarillos and other cigarettes containing tobacco substitutes.	130%
2403.11.00	Water pipe tobacco specified in Subheading Note 1 to this Chapter	130%
2403.19.00	Other smoking tobacco, whether or not containing tobacco substitutes in any proportion.	130%
2403.91.00	"Homogenised" or "reconstituted" tobacco.	130%
2403.99.00	Other manufactured tobacco and manufactured tobacco substitutes.	130%
2710.12.10	Motor spirit (gasoline), regular.	Per 1000L @ 20°C Shs.19,505.00
2710.12.20	Motor spirit (gasoline), premium.	Per 1000L @ 20°C Shs.19,895.00
2710.12.30	Aviation spirit.	Per 1000L @ 20°C Shs.19,895.00
2710.12.40	Spirit type jet fuel.	Per 1000L @ 20°C Shs.19,895.00

## Customs and Excise

FIFTH SCHEDULE—*continued*

TARIFF NO.	GOODS DESCRIPTION	RATE OF DUTY
2710.12.50	Special boiling point spirit and white spirit.	Per 1000L @ 20°C Shs.8,500.00
2710.12.90	Other light oils and preparations.	Per 1000L @ 20°C Shs.8,500.00
2710.19.10	Partly refined (including topped crudes).	Per 1000L @ 20°C Shs.1,450.00
2710.19.21	Kerosene type jet fuel.	Per 1000L @ 20°C Shs.5,755.00
2710.19.29	Other medium petroleum oils and preparations.	Per 1000L @ 20°C Shs.5,300.00
2710.19.31	Gas oil (automotive, light, amber, for high speed engines).	Per 1000L @ 20°C Shs.8,244.00
2710.19.32	Diesel oil (industrial heavy, black, for low speed marine and stationary engines).	Per 1000L @ 20°C Shs.3,700.00
2710.19.39	Other gas oils.	Per 1000L @ 20°C Shs.6,300.00
2710.19.41	Residual fuel oils (marine, furnace and similar fuel oils) of a kinematic viscosity of 125 centistrokes.	Per 1000L @ 20°C Shs.600.00
2710.19.42	Residual fuel oils (marine, furnace and similar fuel oils) of a kinematic viscosity of 180 centistrokes.	Per 1000L @ 20°C Shs.600.00
2710.19.43	Residual fuel oils (marine, furnace and similar fuel oils) of a kinematic viscosity of 280 centistrokes.	Per 1000L @ 20°C Shs.600.00
2710.19.49	Other residual fuel oils.	Per 1000L @ 20°C Shs.600.00
2712.10.00	Petroleum jelly.	5%
3303.00.00	Perfumes and Toilet waters.	5%
3304.10.00	Lip make-up preparations.	5%
3304.20.00	Eye make-up preparations.	5%
3304.30.00	Manicure or pedicure preparations.	5%
3304.91.00	Other powders, whether or not compressed.	5%
3304.99.00	Other beauty or make up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations.	5%
3305.10.00	Shampoos.	5%
3305.20.00	Preparations for permanent waving or straightening of hair.	5%
3305.30.00	Hair lacquers.	5%
3305.90.00	Other preparations for the use on hair.	5%
3307.10.00	Pre-shave, shaving or after-shave preparations.	5%

*Customs and Excise*FIFTH SCHEDULE—*continued*

TARIFF NO.	GOODS DESCRIPTION	RATE OF DUTY
3307.20.00	Personal deodorants and antiperspirants.	5%
3307.30.00	Perfumed bath salts and other bath preparations.	5%
3307.49.00	Other preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites.	5%
8702.10.19	Assembled four wheel drive motor vehicles for the transport of ten persons including the driver (diesel or semi-diesel).	20%
8702.10.22	Assembled motor vehicles for the transport of not more than 15 persons (diesel or semi-diesel).	20%
8702.10.29	Assembled motor vehicle for the transport of more than 15 but not exceeding 25 persons (diesel or semi-diesel).	20%
8702.90.19	Assembled four wheel drive motor vehicles for the transport of 10 persons including the driver.	20%
8702.90.29	Assembled motor vehicles for the transport of 10 persons (including the driver) but not exceeding 25 persons.	20%
8703.10.00	Vehicles specially designed for travelling on snow, golf cars and similar vehicles.	20%
8703.21.90	Assembled passenger motor vehicles with spark-ignition internal combustion reciprocating piston engine with a cylinder capacity not exceeding 1000 cc.	20%
8703.22.90	Assembled passenger motor vehicles with spark-ignition internal combustion reciprocating piston engine with a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc.	20%
8703.23.90	Assembled passenger motor vehicles with spark-ignition internal combustion reciprocating piston engine with a cylinder capacity exceeding 1500 cc but not exceeding 3000 cc.	20%
8703.24.90	Assembled passenger motor vehicle with spark-ignition internal combustion reciprocating piston engine with a cylinder capacity exceeding 3000 cc.	20%

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*Customs and Excise*


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FIFTH SCHEDULE—*continued*

TARIFF NO.	GOODS DESCRIPTION	RATE OF DUTY
8703.31.90	Assembled passenger motor vehicle with compression-ignition internal combustion piston engine (diesel or semi-diesel) of cylinder capacity not exceeding 1500 cc.	20%
8703.32.90	Assembled passenger motor vehicles with compression-ignition internal combustion piston engine (diesel or semi-diesel) of cylinder capacity exceeding 1500 cc. but not exceeding 2500 cc.	20%
8703.33.90	Assembled passenger motor vehicles with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2500 cc.	20%
8703.90.90	Other assembled motor vehicles for the transport of persons.	20%

## PART II

Excise duty in respect of cigarettes shall be as shown hereunder:

<i>Description</i>	<i>Rate of Excise Duty</i>
Cigarettes	Sh.1200 per mille or 35% of retail selling price.

## PART III

1. Deleted by of Act No. 10 of 2010, Sch.
2. Mobile cellular phone services shall be charged excise duty at the rate of 10% of their excisable value.
3. Other wireless telephone services shall be charged excise duty at the rate of 10% of their excisable value.
4. All imported used computers of more than three years from the date of manufacture shall attract excise duty at the rate of 25%.
5. Plastic shopping bags shall be charged excise duty at the rate of 50% of their excisable value.
6. Excise duty on pre-mixed alcoholic beverages of tariff No. 2208.90.90 (e.g. Ready to drink) of strength not exceeding 10 per cent by volume of alcohol shall be Sh.70 per litre or 50% whichever is higher of the retail selling price.
7. Excise duty on fees charged for money transfer services by cellular phone service providers, banks, money transfer agencies and other financial institutions shall be ten per cent.
8. Excise duty on other fees charged by financial institutions shall be ten per cent.

9. For the purposes of items 7 and 8—

“financial institutions” means—

- (a) a person licensed under—
  - (i) the Banking Act (Cap. 488);
  - (ii) the Insurance Act (Cap. 487);
  - (iii) the Central Bank of Kenya Act (Cap. 491); or
  - (iv) the Microfinance Act, 2006 (Cap. 493D);
- (b) a Sacco Society registered under the Sacco Societies Act, 2008 (No. 14 of 2008); or
- (c) the Kenya Post Office Savings Bank established under the Kenya Post Office Savings Bank Act (Cap. 493B).

“other fees” includes any fees, charges or commissions charged by financial institutions, but does not include interest.

SIXTH SCHEDULE

[Section 225, Act No.8 of 1983.]

To: .....

I, ..... Commissioner of Customs and Excise, by virtue of the powers vested in me by section 225 of the Customs and Excise Act, do hereby authorize you to collect and recover the sum of ..... due as duty from ..... (*name of person owing duty*) having his factory/premises at ..... and for the recovery thereof I further authorize that you, with aid (if necessary) of your assistants and calling to your assistance (if necessary) any police officer, which assistance they are hereby required to give, do forthwith levy by distress that sum together with the costs and charges of and incidental to the taking and keeping of the distress, on the good, chattels or other distrainable things of .....

..... (*name of person owing duty*) whenever they may be found, and on all plant, vessels, vehicles, animals and other articles used within Kenya in the manufacture, sale or distribution of excisable or other goods which you may find in any premises or on any land in the use or possession of that person or of any other person on his behalf or in trust for him.

And for the purpose of levying distress you are hereby authorized, if necessary with assistance as aforesaid, to break open any building or place during the daytime.





SIXTH SCHEDULE—*continued*

Given under my hand at ..... on the ....., 20 .....

.....  
*Commissioner of Customs and Excise*

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SEVENTH SCHEDULE

PART I - VALUE OF IMPORTED GOODS

[Section 127B, Act No.4 of 1999, s. 17, Act No.9 of 2000, s. 20, Act No.7 of 2002, s. 21.]

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

VALUE OF THE GOODS

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

- (a) that there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which-
  - (i) are imposed or required by law;
  - (ii) limit the geographical area in which the goods may be resold; or
  - (iii) do not substantially affect the value of the goods; and
- (b) that the price is not subject to some condition or consideration for which a value cannot be determined with respect to the value of the goods being valued;
- (c) that no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of Appendix B; and
- (d) that the buyer and seller are not related, or where the buyer and seller are related, that the transaction value is accepted for customs purposes under the provisions of paragraph (2).
  - (a) (i) In cases where the buyer and the seller are related, within the meaning of Appendix C, the transaction value shall be accepted provided that the relationship did not influence the price.
  - (ii) Where the customs has grounds for considering that the relationship influenced the price of the goods, it shall communicate the grounds in writing to the importer and shall afford reasonable time for the importer to respond thereto.
- (b) The customs shall accept the transaction value in a sale between related persons where the importer demonstrates that such value closely approximates to one of the following occurring at or about the same time:
  - (i) The transaction value in sales by the same party to unrelated buyers of identical or similar goods sold for export to Kenya.

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

- (iii) The customs value of identical or similar goods as determined under the provisions of Article 6.
- (c) In applying the foregoing tests, due account shall be taken of demonstrated differences in commercial levels, quantity levels, the elements enumerated in Appendix B and costs incurred by the seller in sales in which the seller and the buyer are not related that are not incurred by the seller in sales in which the seller and the buyer are related.
- (d) The tests set forth in paragraph (2)(b) shall be applied at the initiative of the importer and only for comparison purposes.

#### TRANSACTION VALUE OF IDENTICAL GOODS

- (a) If the customs value of imported goods cannot be determined under the provisions of Article 1, the customs value shall be the transaction value of identical goods sold by other sellers for export to Kenya at or about the same as the goods being valued.
- (b) Under this article, the transaction value of goods shall be-
  - (i) the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued; or shall be used to determine the customs value;
  - (ii) where no such sale is found, the transaction value of identical goods sold at a different commercial level or in different quantities adjusted to take account of differences attributable to commercial level or to quantity;

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

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

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

#### TRANSACTION VALUE OF SIMILAR GOODS

- (a) If the customs value of the imported goods cannot be determined under the provisions of Article 1 or 2, the customs value shall be the transaction value of similar goods sold for export to Kenya and exported at or about the same time as the goods being valued.
- (b) Under this article, the transaction value shall be determined using-
  - (i) the transaction value of similar goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued; or

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

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

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

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

#### DEDUCTIVE VALUE

- (a) If the imported goods or identical or similar goods are sold in Kenya in the same condition as they were imported the customs value of the imported goods under the provisions of this article shall be based on the unit price at which the imported goods or identical or similar goods are sold in the greatest aggregate quantity, at or about the time of importation of the goods being appraised, to persons who are not related to the persons from whom they buy such goods, subject to deductions for the following:
  - (i) either the commission usually paid or agreed to be paid or the additions usually made for profit and general expenses in connection with sales of such goods or goods of the same class or kind imported into Kenya;
  - (ii) the usual costs of transport and insurance and associated costs within Kenya territory;
  - (iii) where appropriate, the costs and charges referred to in paragraph (2) of Appendix B; and
  - (iv) the customs duties and other national taxes (Value Added Tax, excise etc.) payable in Kenya by reason of importation or the sales of the goods.
- (b) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation as the goods being appraised, the customs value shall, subject to the provision of paragraph (1)(a) be based on the unit price at which the imported goods or identical or similar imported goods are sold in Kenya in the same condition as imported at the earliest date after importation of the goods being appraised but before the expiration of ninety days after such importation.

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

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

#### COMPUTED VALUE AS VALUE FOR DUTY

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

- (a) Subject to paragraph (2), the cost, charges and expenses incurred in respect of, or the value of-
  - (i) materials employed in producing the goods being appraised; and
  - (ii) the production or other processing of the goods being appraised and determined in the manner prescribed; and
- (b) The amount, determined in the manner prescribed, for profit and general expenses considered together as a whole, that is generally reflected in sales for export into Kenya of goods of the same class or kind as the goods being appraised made by the producer in the country of export.

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

- (i) the cost or value of materials and fabrication or other processing employed in producing the imported goods;
- (ii) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being appraised which are made by producers in the country of exportation for export to Kenya;
- (iii) the cost or value of all other expenses necessary to reflect the adjustment in paragraph (2) of appendix B;

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

*(Appendix A)*

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

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

- (a) the selling price of identical or similar goods produced in Kenya;
- (b) a system which provides for the acceptance for customs purposes the higher of two alternative values;
- (c) the price of goods on the domestic market of the country of exportation;
- (d) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of Article 6;
- (e) the price of goods for export to another country other than Kenya from the country of export;
- (f) minimum customs values; or
- (g) arbitrary or fictitious values.

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

*(Appendix B)*

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

- (a) the following, to the extent they are incurred by the buyer but are not included in the transaction price-
  - (i) commissions and brokerage, except buying commissions;
  - (ii) the cost of containers which are treated as being one for customs purposes with the goods in question;
  - (iii) the cost of packing whether for labour or materials.
- (b) the value apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods to the extent that such value has not been included in the transaction value:
  - (i) materials, components, parts and similar items incorporated in the imported goods;
  - (ii) tools, dies, moulds and similar items used in the production of the imported goods;
  - (iii) materials consumed in the production of the imported goods, engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in Kenya and necessary for the production of the imported goods;

- (c) royalties and licence fees related to the goods being valued payable by the buyer, to the extent that such royalties and fees are not included in the transaction value;
- (d) the value or any part of the proceeds of any subsequent sale, resale, disposal or use of the imported goods that accrues directly or indirectly to the seller;
- (e) the freight cost or the cost of transport of the imported goods to the port of discharge (point of entry);
- (f) the handling charges associated with the transport of the goods to the port or place of importation;
- (g) the cost of insurance to either marine or aviation or overland risk;
- (h) other costs associated to the transport of the imported goods.

(2) Additions to the price paid or payable shall be made under this Act only on the basis of objective and quantifiable data.

(3) No additions shall be made to the price paid or payable in determining the customs value except as provided under this Schedule.

*(Appendix C)*

RELATED PERSONS

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

PART II -VALUE OF SERVICES AND LOCALLY  
MANUFACTURED EXCISEABLE GOODS

The excise value of locally manufactured goods shall be determined through application of the following provisions in the sequence indicated except where otherwise stated.

1. The excise value of locally manufactured goods shall be the price actually paid or payable for the goods when sold for home use, adjusted in accordance with the provisions of section 127C(3):

Provided that-

- (a) there shall be no restrictions as to the disposal or use of the goods by the buyer other than restrictions which-
  - (i) are imposed or required by law;

- (ii) limit the geographical area in which the goods may be resold; or
- (iii) do not substantially affect the value of the goods;
- (b) the price shall not be subject to any condition or consideration for which a value cannot be determined with respect to the value of the goods being valued;
- (c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer shall accrue directly or indirectly to the manufacturer; and
- (d) the buyer and manufacturer are not related, or where the buyer and manufacturer are related within the meaning of Appendix A, the transaction value is accepted for customs purposes under the provisions of paragraph 2.

2. In cases where the buyer and the manufacturer are related, the transaction value shall be adjusted under the provisions of paragraph 3 except where the Commissioner is satisfied that the relationship did not influence the price.

3. Where the excise value of locally manufacture goods cannot be determined under paragraph 1 above, then the excise value shall be determined in the following manner-

- (a) Where excisable goods are sold in Kenya in the same condition as they were manufacture and received in the excise stock room, the value shall be the price paid or payable by the retailer;
- (b) Where excisable goods are sold to an excise manufacturer for further processing, the excisable value shall include the increase in price where the goods are sold by the subsequent manufacturer; and
- (c) Where the first manufacturer had paid excise duty in respect of the goods then the latter manufacturer shall deduct the amount so paid from the amount of duty payable on the goods.

4. Where the provisions of paragraph (3) do not apply the value for excise purposes shall be based on the computed value. The computed value of goods being appraised is the aggregate of amounts equal to-

- (a) Subject to the provisions of section 127C(3), the cost, charges and expenses incurred in respect of, or the value of-
  - (i) materials employed in producing the goods being appraised; and
  - (ii) the production or other processing of the goods being appraised and determined in the manner prescribed; and
- (b) the amount, determined in the manner prescribed, for profit and general expenses considered together as a whole.

(1) The value for excisable services shall be the price paid or payable by the consumer for that service:

Provided that-

- (a) the price is not subject to any condition or consideration for which value cannot be determined in respect of the service being valued.
- (b) the buyer and seller are not related.
- (c) no proceeds of the sale or use of the service shall accrue to the seller.



(2) Where the provisions of this paragraph do not apply, the Commissioner shall adjust the value to reflect the price paid or payable for an identical or similar service sold in a sale between buyer and seller independent of each other.

6. In order to allow access to any account or other records for the purposes of determining an excise value the manufacturer shall maintain proper books of account, (including sales contracts, purchase orders, invoices or agreements).

(APPENDIX A)

RELATED PERSONS

(1) For the purposes of levying excise duty, persons shall be deemed to be related if-

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

EIGHTH SCHEDULE

[Act No.10 of 1980, s. 2, Act No.12 of 1980, s. 2, L.N. 18 of 1981, Act No.6 of 1981, Act No.10 of 1986, s. 14, Act No.9 of 1992, s. 17, No. 5 of 1998, s. 16, Act No.4 of 1999, s. 18, Act No.9 of 2000, s. 21, Act No.7 of 2002, s. 22, Act No.15 of 2003, s. 18, Act No.4 of 2004, s. 28, ss. 14, 15, 16, 59, 60, 61.]

PROHIBITED AND RESTRICTED GOODS

PART A -PROHIBITED IMPORTS

1. All goods the importation of which is prohibited under this Act or of any law for the time being in force in Kenya.
2. False money or counterfeit currency notes or coin, and any money not being of the established standard in weight or fineness.
3. Indecent or obscene prints, paintings, books, cards, lithographs, or other engravings, and any indecent or obscene articles
4. Matches in the manufacture of which white phosphorus has been employed.
- 4A. Denatured spirits, unless in respect of each consignment there is produced a certificate issued in the country of exportation or shipment by such official authority as may be acceptable to the Commissioner, that the spirits have been denatured in accordance with the provisions of this Act.

5. Any article marked, without proper authority, with the Armorial Ensigns or Coat of Arms of Kenya, or having ensigns or arms so closely resembling them as to be calculated to deceive.

(1) Any advertisement or statement intended to promote the sale of any medicine, appliance or article for the alleviation or cure of tuberculosis, or of cancer, or of any venereal disease affecting the generative organs or functions, or of sexual impotence, or of any Complaint or infirmity arising from or relating to sexual intercourse, in or of humans:

Provided that nothing herein shall apply to a book, document or paper published for the advancement of medical science and intended for the use of a Government department or registered medical practitioner.

(2) Any medicine, appliance or article to which is affixed any such advertisement or statement referred to in paragraph (1) or to which such advertisement or statement relates.

7. Distilled beverages containing essential oils or chemical products which are injurious to health, including thujone, star anise, benzoic aldehyde, salicylic esters, hyssop and absinthe:

Provided that nothing herein contained shall apply to "Anise" and "Anisette" liqueurs containing not more than 0.1 per centum of oil of anise and distilled from either *Pimpinella anisum* or the star anise *Allicium verum*.

**8 and 9. Deleted by Act No. 9 of 1992, s. 17.**

10. Manufactured articles bearing the name, address, or trade mark of any manufacturer or dealer, or the name of any place in Kenya, calculated to impart to such articles a special character of Kenya manufacture and which are not of that manufacture.

11. Firearms and ammunition of all types and other articles having the appearance of lethal weapons imported by post.

12. Any goods certified by the Kenya Bureau of Standards as not meeting the standards set by that Bureau or declare by a medical officer of health appointed under the Public Health Act (Cap. 242), to be hazardous to health:

Provided that such goods shall be re-exported or destroyed within thirty days of the date the goods are declared prohibited imports.

13. Used tyres, except those imported as raw materials by approved tyre retreaders.

14. Waste and sludge deposits:

Provided that sweepings, waste, bilge and sludge generated by aircrafts or ships during a voyage to Kenya shall not be prohibited.

15. Any goods the importation of which is prohibited under any international convention to which Kenya is a signatory.

16. Potable spirits imported in containers the capacity of which is 200 millilitres or less.

## PART B -RESTRICTED IMPORTS

1. All goods the importation of which is for the time being regulated under this Act or of any law for the time being in force in Kenya.
2. Deleted by Act No. 9 of 1992, s. 17.
3. Tear gas and any other similar lachrymatory substance(whether in liquid or gaseous form) whatsoever, and any device or instrument specifically designed to expel tear gas or any such other similar lachrymatory substance (whether in liquid or gaseous form), except under and in accordance with the terms of a written permit granted by the Minister responsible for matters relating to the Police Force.
4. Potable spirits, unless in respect of each consignment of spirits there is produced a certificate of age, issued in the country of production or shipment by such official authority as may be acceptable to the Commissioner showing that the spirits have been stored in wood for a period of not less than three years:  
Provided that-
  - (a) the Commissioner may, in his discretion, accept in place of such certificate of age a sworn declaration to the like effect from the blender or exporter of any such spirits in respect of all shipments made within a period of twelve months from the date of such declaration;
  - (b) no such certificate of age or declaration shall be necessary in respect of any potable spirits which the Commissioner is satisfied area-
    - (i) alcoholic bitters, liqueurs, cordials and similar alcoholic mixtures;
    - (ii) gin, geneva, hollands, schnapps, rum or any other similar potable spirits;
    - (iii) spirits imported for medical, industrial or scientific purposes.
5. Postal franking in accordance with the terms of written permit granted by the Managing Director of the Kenya posts and Telecommunications corporation.
6. Traps capable of killing or capturing any game animal, except under and in accordance with the terms of a written permit granted by the Chief Game Warden.
7. Articles bearing Boy Scout or Girl Guide badges, tokens or emblems, except under and in accordance with the terms of a written permit granted by the Boy Scout or Girl Guide Commissioner.
8. Sound moderators or silencers capable of being fitted to a firearm as defined in the Firearms Act, except under and in accordance with the terms of a written permit granted by the Chief Game Warden.

**9.** Unwrought precious metals, and precious metals which are not manufactured or made up into any article of commerce, from Zaire, Rwanda or Burundi whether to be imported in transit or for transshipment or otherwise except under and in accordance with a written permit granted by the Minister of Finance.

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

**11.** Any other goods the importation of which is restricted under any international convention to which Kenya is a signatory.

#### PART C - PROHIBITED EXPORTS

**1.** All goods the exportation of which is prohibited under this Act or any law for the time being in force in Kenya.

**2.** Deleted by Act No. 9 of 1992, s. 17.

**3.** Firearms and ammunition of all types and other articles having the appearance of lethal weapons exported by post.

#### PART D - RESTRICTED EXPORTS

**1.** All goods the exportation of which is regulated under this Act or of any law for the time being in force in Kenya.

**2.** The following goods shall not be exported in vessels of less than two hundred and fifty tons register-

- (a) warehoused goods;
- (b) goods under drawback;
- (c) goods for transshipment.

**3.** Deleted by Act No. 5 of 1998, s. 16.

#### NINTH SCHEDULE

[Section 145.]

##### PRIVILEGED INTERNATIONAL ORGANISATIONS AND PERSONNEL

United Nations Organization (of which the United Nation Children? Emergency Fund and the united nations Fund are integral parts) or any of the following-

- (1) The International Labour organization;
- (2) The Food and Agricultural Organization of the United Nations;
- (3) The United Nations Educational, Scientific and Cultural Organization;
- (4) The International Civil Aviation Organization;
- (5) The World Health Organization;

- (6) The World Meteorological Organization;
- (7) The Universal Postal Union;
- (8) The International Telecommunications Union;
- (9) The International Atomic Energy Agency;
- (10) The United Nations Development Programme;
- (11) The United Nations High Commission for Refugees;
- (12) The United Nations Environment Programme;
- (13) The International Bank for Reconstruction and Development;
- (14) The European Economic Community;
- (15) The Arab League;
- (16) The Organization of African unity;
- (17) The United States Agency for International Development;
- (18) The Regional Centre for Services in Mapping and Surveying;
- (19) The Economic Commission for Africa;
- (20) The Desert Locust Control Organization of Eastern Africa;
- (21) The International Red Locust Control Organization for Central and Southern Africa;
- (22) The United Nations Information Centre;
- (23) United Nations Industrial Development Organization;
- (24) The United Nations Organization on Human Settlement.

TENTH SCHEDULE

[Section 3.]

DECLARATION BY OFFICER

I ..... , do declare that I will be true and faithful to the best of my knowledge and power in the execution of the trust committed to my charge and inspection in the service of the Customs and Excise Department, and that I will not acquire, take or receive any fee, perquisite, gratuity or reward whether pecuniary or of any sort or descriptions whatever, either directly or indirectly, for any service, act, duty, matter or thing done or performed, or to be done or performed, in the execution or discharge of any of the duties of my office or employment on any account whatsoever, other than my salary and what is, or may be, allowed me by law or by a special order of the Government.

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## ELEVENTH SCHEDULE

[Section 5, Act No.9 of 1992, Sect 18, L.N. 334/1994, Act No.6 of 1994, s. 17, L.N. 386 of 1994, Act No.8 of 1995, s. 5, Act No.13 of 1995, s. 53 (cannot be effected), L.N. 315/1996 (cannot be effected), s. 117.]

## VARIABLE IMPORT DUTIES

The goods specified in the Schedule to this Order shall be liable to variable import duty at a rate of any element of subsidy as determined by the Minister arising in the importation of the goods into Kenya, where it appears to the Minister that the goods have been dumped in accordance with sections 125 and 126 of the Act.

## SCHEDULE

<i>Tariff No.</i>	<i>Tariff Description</i>
0402.10.00	Milk and cream, concentrated or containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content by weight, not exceeding 1.5%
0402.21.00	Milk and cream, in powder, granules or other solid forms, of a fat content by weight, exceeding 1.5%, not containing added sugar or other sweetening matter.
<i>Tariff No.</i>	<i>Tariff Description</i>
0402.29.10	Milk and cream, in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%, specially prepared for infants.
0402.29.90	Other milk and cream, in powder, granules or other solid forms, of a fat content, by weight exceeding 1.5%,
1001.10.00	Durum wheat.
1001.90.00	Other wheat and meslin.
1005.90.00	Maize (corn) other than for sowing.
1006.10.00	Rice in the husk (paddy or rough).
1006.20.00	Husked (brown) rice.
1006.30.00	Semi-milled or wholly milled rice, whether or not polished or glazed.
1006.40.00	Broken slice.
1701.11.10	Jaggery.
1701.11.90	Other cane sugar.
1701.12.00	Beet sugar.
4011.10.00	New pneumatic tyres, of rubber, of a kind used on motorcars (including station wagons and racing cars)
4011.20.00	New pneumatic tyres, of rubber, of a kind used on buses and lorries
4011.50.00	New pneumatic rubber tyres, of a kind used on pedal cycles
4011.91.00	Having "herring-bone" or similar tread
4011.99.00	Other new pneumatic tyres, or rubber

ELEVENTH SCHEDULE—*continued*

<i>Tariff No.</i>	<i>Tariff Description</i>
4013.10.10	Inner tubes of rubber, for motorcars (including station wagons and racing cars)
4013.10.20	Inner tubes of rubber, for buses or lorries
4013.20.00	Inner tubes of rubber, of a kind used on bicycles
4013.90.10	Inner tubes of rubber, for motorcycles and scooters
4013.90.90	Other inner tubes, of rubber
4801.00.00	Newsprint, in rolls or sheets
4802.10.00	Hand-made paper and paperboard
4802.20.00	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard
4802.30.00	Carbonizing base paper
4802.40.00	Wallpaper base
4802.51.00	Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, weighing less than 40 g/m <sup>2</sup>
4804.11.00	Unbleached kraftliner, in rolls or sheets
4804.19.00	Bleached kraftliner, in rolls or sheets
4804.21.00	Unbleached sack kraft paper in rolls or sheets
4804.29.00	Bleached sack kraft paper in rolls or sheets
4804.31.00	Other unbleached kraft paper and paperboard, weighing 150 g/m <sup>2</sup> or less, in rolls or sheets
4804.39.00	Other unbleached kraft paper and paperboard, weighing 150 g/m <sup>2</sup> or less, in rolls or sheets
4804.41.00	Other kraft paper and paperboard weighing more than 10 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> , unbleached
4804.42.00	Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> , bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process
4804.49.00	Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>
4804.51.00	Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more, unbleached
4804.52.00	Other kraft paper and paperboard weighing more than 225 g/m <sup>2</sup> , bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process
4804.59.00	Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> , other
4805.10.00	Semi-chemical fluting paper (corrugating medium)

ELEVENTH SCHEDULE—*continued*

<i>Tariff No.</i>	<i>Tariff Description</i>
4805.60.00	Other paper and paperboard, weighing 150 g/m <sup>2</sup> or less, uncoated, in rolls, or in sheets not further worked or processed
4805.70.00	Other paper and paperboard, weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> , uncoated, in rolls, or in sheets not further worked or processed
4805.80.00	Other paper and paperboard, weighing 225 g/m <sup>2</sup> or more uncoated, in rolls, or in sheets not further worked or processed
4808.20.00	Sack kraft paper, creped or crinkled, whether or not embossed or perforated
4808.30.00	Other kraft paper, creped or crinkled, whether or not embossed or perforated
4808.90.00	Other paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets other than that of heading No. 48.03
4810.31.00	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less.
4810.32.00	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a technical process, and weighing 150 g/m <sup>2</sup> or less.
4810.39.00	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes
4817.10.00	Envelopes
4817.20.00	Letter cards, plain postcards and correspondence cards
4817.30.00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
7213.10.00	Bars and rods, hot rolled, of iron or non-alloy steel containing indentations, ribs, grooves or other deformations produced during the rolling process
7213.20.00	Bars and rods, hot rolled, of iron or non-india alloy steel of free-cutting steel
7213.91.00	Other bars and rods of iron or non-alloy steel of a circular cross-section measuring less than 14 mm in diameter
7213.99.00	Other bars and rods, hot rolled, in irregularly wound coils, of iron or non-alloy steel



