

THE FINANCE ACT, 1973

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THE UNITED REPUBLIC OF TANZANIA



No. 10 OF 1973

I ASSENT.

Julius K. Nyerere
 President

23RD JULY, 1974

**An Act to impose and alter certain Taxes, Duties, Charges and Fees
 and to amend certain written laws relating to Taxes, Duties,
 Charges and Fees and purposes connected therewith and inci-
 dental thereto**

[15TH JULY, 1973]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Finance Act, 1973.

Short title

PART I

EXCISE DUTIES

2. This Part shall be read as one with the Excise Tariff Ordinance and shall be deemed to have come into operation on the fifteenth day of June, 1973.

Construction
 and com-
 mence-
 ment
 Cap. 332

3. Section 2 of the Tariff Ordinance is section 2 amended in sub-section (1) by deleting the definition "retail selling price" and substituting therefor the following definition-

"'ex-factory selling price' in relation to any product means the price at which the manufacturer of such product sells the product, exclusive of the excise duty and the sales tax;"

4. The First Schedule to the Excise Tariff Ordinance is hereby deleted and there is substituted therefor the following: -

First
 Schedule
 repealed
 and replaced

"FIRST SCHEDULE

<i>Item No.</i>	<i>Goods</i>	<i>Rate of Excise Duty</i>	<i>Shs. Cts.</i>
1	Beer:		
	(a) Stout	Per litre	2 25
	(b) Other:		
	(i) of an original gravity not exceeding 1060°	Per litre	1 50
	(ii) of an original gravity exceeding 1060° ...	Per litre	2 25
2	Sugar	Per 100 kg.	46 29
3	Cigars, cheroots and cigarillos	Per kg.	42 33
4	Cigarettes:		
	Where the ex-Factory selling price per thousand cigarettes:		
	(i) does not exceed Shs. 25/-		90% of such selling price exclusive of sales tax and excise duty;
	(ii) exceeds Shs. 25/- but does not exceed Shs. 37/50		95% of such selling price exclusive, of sales tax and excise duty;
	(iii) exceeds Shs. 37/50 but does not exceed Shs. 50/-		100% of such selling price exclusive of sales tax and excise duty;
	(iv) exceeds Shs. 50/-		105% of such selling price exclusive of sales tax and excise duty.
5	Manufactured tobacco, other than tobacco made up by the grower without the use of machinery, ready for smoking in tobacco pipes	Per kg. (and in addition where the retail selling price per kg. exceeds 61/74 per kg.)	31 75 7 16
6	Snuff, other than snuff made up by the grower without the use of machinery	Per kg.	15 87
7	Matches:		
	(i) in packings of less than 25 matches per container	Per 100 containers	1 75
	(ii) in packings of 25 or more matches per container but less than 50	Per 100 containers	3 47
	(iii) Other	Per 5,000 matches	3 47
8	Spirits:		
	(other than Spirits Manufactured by distillation of Moshi by a distiller licensed under the Moshi (Manufacture and Distillation) Act, 1966):		
	Provided that no allowance will be made for underproof in excess of 12½ per cent	Per proof litre	33 66
9	Wine:		
	(i) still	Per litre	1 32
	(ii) Sparkling	Per litre	3 96
10	Waters, mineral and similar beverages, aerated and non-aerated, bottle ready for consumption without further preparation or dilution	Per litre	0 35

Item No.	Goods	Rate of Excise Duty	Shs. Cts.
11	Biscuits, other than biscuits, made by bakeries for direct retail sale without being put up in closed packages	Per kg.	0 55
12	Soap, soap powders, soap extracts and substitutes therefor:		
	(i) in liquid form	Per litre	0 55
	(ii) other	Per 100 kg.	55 10
13	Fabrics:		
	(i) woven, of which the length or breadth exceeds 50 cm., including fabrics made by further manufacturing process from imported woven fabrics but not including sacking, matting or blanket fabrics ...	Per sq. meter	0 30
	(ii) knitted or crocheted	Per kg.	3 50
14.	Varnishes and lacquers, distempers, decorative or protective coatings, paints and enamels, including those used in the printing industry and printers ink, but not including cosmetic preparations or vitreous enamel paints:		
	(a) distemper in powder form	per 100 kg.	18 90
	(b) cement based paints in powder form	Per 100 kg.	64 90
	(c) other	Per litre	0 88."

PART II

CUSTOMS DUTIES

5. This Part shall be read as one with the Customs Tariff Act, 1969 and shall be deemed to have come into operation on the fifteenth day of June, 1973.

Construction and commencement Act, 1969 No. 54 New section 10A added

6. The Customs Tariff Act, 1969 is amended by adding immediately below section 10 the following new section.

"Duties collected on imports by Community and Corporations to be paid into General Fund of Community

10A. Notwithstanding the pro-visions of Article 68 of the Treaty for East African Co-operation (which provides for the distribution of, *inter alia*, customs duties collected by the East African Customs and Excise Department) all fiscal entries, suspended fiscal entries and import duties collected on goods imported or purchased prior to clearance through customs by the Community or the Corporations within the Community shall be paid into the General Fund of the Community established pursuant to Article 65 of the said Treaty."

7. The First Schedule to the Customs Tariff Act, 1969 is amended

Amendments to the First Schedule

(a), in chapters 9, 11, 12, 15, 18, 25, 27, 32 and 48, by substituting, save where the word "*(same)*" appears for the entries in the column headed "Tariff Heading" and the entries in columns headed "Fiscal Entry" and "Import Duty" opposite the following tariff numbers the following respective new entries:-

<i>Tariff Number</i>	<i>Tariff Heading</i>	<i>Fiscal Entry</i>	<i>Import Duty Full E.E.C.</i>
9.04	(same)	40 per cent	(same) (same)
9.05	(same)	40 per cent	(same) (same)
9.06	(same)	40 per cent	(same) (same)
9.07	(same)	40 per cent	(same) (same)
9.08	(same)	40 per cent	(same) (same)
9.09	(same)	40 per cent	(same) (same)
9.10	(same)	40 per cent	(same) (same)
11.01	(same)	40 per cent	(same) (same)
11.02	(same)	40 per cent	(same) (same)
11.03	(same)	40 per cent	(same) (same)
11.04	(same)	40 per cent	(same) (same)
11.05	(same)	40 per cent	(same) (same)
11.06	(same)	40 per cent	(same) (same)
11.09	(same)	40 per cent	(same) (same)
12.01	(same)		
	A. (same)	(same)	(same) (same)
	B. (same)	40 per cent	(same) (same)
12.02	(same)	40 per cent	(same) (same)
12.05	(same)	40 per cent	(same) (same)
12.07	(same)		
	A. (same)	(same)	(same) (same)
	B. (same)	40 per cent	(same) (same)
12.08	(same)	40 per cent	(same) (same)
15.01	(same)	40 per cent	(same) (same)
15.02	(same)		
	A. (same)	(same)	(same) (same)
	B. (same)	40 per cent	(same) (same)
15.07	(same)		
	A. (same)	(same)	(same) (same)
	B. (same)	(same)	(same) (same)
	C. (same)	40 per cent	(same) (same)
	D. (same)	40 per cent	(same) (same)
15.12	(same)	per kg Shs. 1/31 or 40 per cent	(same) (same)
18.04	(same)	per kg Shs. 1/31 or 40 per cent	(same) (same)
25.27	(same)		
	A. (same)	40 per cent	(same) (same)
	B. (same)	(same)	(same) (same)

<i>Tariff Number</i>	<i>Tariff Heading</i>				<i>Fiscal Entry</i>	<i>Import Duty Full E.E.C.</i>	
27.16	(same)	...	...	...	40 per cent	(same)	(same)
32.04	(same)						
	A. (same)	...	...	...	40 per cent	(same)	(same)
	B. (same)	...	...	...	(same)	(same)	(same)
32.05	(same)						
	A. (same)	...	...	...	40 per cent	(same)	(same)
	B. (same)	...	...	...	(same)	(same)	(same)
32.06	(same)						
	A. (same)	...	...	...	40 per cent	(same)	(same)
	B. (same)	...	...	...	(same)	(same)	(same)
48.01	(same)						
	A. (same)						
	(1) (same)	...	...	...	40 per cent	(same)	(same)
	(2) (same)	...	...	...	(same)	(same)	(same)
	(3) (same)	...	...	...	(same)	(same)	(same)
	B. (same)	...	...	...	(same)	(same)	(same)
	C. (same)						
	(1) (same)	...	...	...	(same)	(same)	(same)
	(2) (same)	...	...	...	(same)	(same)	(same)
48.10	(same)	...	...	...	40 per cent	(same)	(same)

(b) in Chapter 8, in the tariff number 8.01, in the column headed "Tariff Heading", by inserting, immediately after the words "Brazil nuts", the words "cashew nuts,"

(c) in Chapter 30, in Note 2-

(i) by deleting the words "and manufactured talc" where they appear in paragraph (b);

(ii) by adding the following new paragraph (d):

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

(d) in Chapters 38, 73, 85 and 87, by substituting save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in columns headed "Fiscal Entry" and "Import Duty" opposite the following tariff numbers the following respective new entries:

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
38.11	(same)			
	A. Room deodorisers not falling under heading No. 33.06.	100 per cent	Free	Free
	B. Other	Free	Free	Free
73.40	(same)			
	A. (same)	(same)	(same)	(same)
	B. (same)	(same)	(same)	(same)
	C. (same)	(same)	(same)	(same)
	D. (same)	(same)	(same)	(same)
	E. (same)	(same)	(same)	(same)
	F. (same)	(same)	(same)	(same)
	G. (same)	(same)	(same)	(same)
	H. (same)	(same)	(same)	(same)
	I. Road Studs	Free	Free	Free
	J. Fire hose reels	Free	Free	Free
	K. (same)	(same)	(same)	(same)
	L. (same)	(same)	(same)	(same)
	M. (same)			
	(1) (same)	(same)	(same)	(same)
	(2) (same)	(same)	(same)	(same)
	N. (same)	(same)	(same)	(same)
85.17	(same)			
	A. Fire alarm and fire detection systems	Free	Free	Free
	B. Other	30 per cent	Free	Free
87.14	(same)			
	A. (same)	(same)	(same)	(same)
	B. (same)	(same)	(same)	(same)
	C. (same)	(same)	(same)	(same)
	D. (same)	(same)	(same)	(same)
	E. (same)	(same)	(same)	(same)
	F. (same)	(same)	(same)	(same)
	G. Wheels and parts thereof including wheels whether or not fitted with tyres and tubes, axles, suspensions, mainrails, coupling devices, turntables, brakes, and lights imported by a manufacturer of load carrying trailers for vehicles of heading 87.02D and camping caravans of heading 87.14F solely for use in the manufacture of such trailers	(same)	(same)	(same)
	H. (same)	(same)	(same)	(same)
	I. (same)	(same)	(same)	(same)

(e) in Chapter 90, in tariff number 90.19, by deleting the words "deaf-aids" in the description of goods in the column headed "Tariff Heading" and substituting therefor the words "hearing-aids."

Amendments to the Second Schedule **8.** The Second Schedule to the Customs Tariff Act, 1969 is amended by deleting the rates of the suspended fiscal entry provided and the rate of suspended fiscal entry imposed in relation to the following items and substituting therefor the following new rates:-

"Related Heading	Article	Suspended Fiscal Entry	
		Amount Provided	Amount Imposed
31.02	Ammonium Sulphate	20 per cent	20 per cent
31.03	Triple Superphosphate	20 per cent	20 per cent
31.05	Diammonium Phosphate, Complex N.P.K.	20 per cent	20 per cent
48.01 A(2)	Paper and paperboard for the manufacture of corrugated paperboard	40 per cent	20 per cent
48.01 A(3)	Paper, other	25 per cent	5 per cent
48.01 B	Paperboard	25 per cent	5 per cent
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets	25 per cent	5 per cent

9. The Third Schedule to the Customs Tariff Act, 1969 is amended- Amendments
(a) in Part A- to the Third
Schedule

- (i) by deleting item 2 (which provides for exemption on goods for the use of the Governments of Kenya, Tanzania and Uganda);
- (ii) by deleting item 3 and substituting therefor the following new item: -

"3. East African Community and the Corporations within the Community:

Goods of the following description imported or purchased prior to clearance through customs by the Community or a Corporation within the Community for its own use and not for re-sale or other disposition for any material consideration:

- (a) railway locomotives and rolling stock and spare parts thereof;
- (b) ships of over 100 tonnes dead weight;
- (c) airplanes and airplane engines and spare parts thereof;
- (d) lifting machinery (including fork lift trucks) and spare parts thereof;
- (e) telephone and telecommunications apparatus and machinery and spare parts thereof;
- (f) petroleum products."

- (b) in Part B, in item 13 (which relates to sewing machines) by deleting the words "Sewing Machines, industrial and specialized furniture therefor, including needles, imported" which occur in the beginning and substituting therefor "Sewing Machines, industrial, including parts, and specialized furniture therefor, imported."

10. The word and brackets "*(same)*" where appearing in any amendment made by this Part to the First Schedule to the Customs Tariff Act, 1969 means that as specifically amended by this Act, the tariff heading or the fiscal entry or import duty (according to the column in which and the tariff number in relation to which such word and brackets appear) shall continue the same as it was immediately prior to the coming into operation of this Part. Construction of "same)"

PART III

AMENDMENTS TO THE IMPORTS CONTROL ORDINANCE

- Commencement **11.** This Part shall come into operation on the first day of August, 1973.
- Section 7 of Cap. 292 amended **12.** Section 7 of the Imports Control Ordinance is amended by adding, immediately below subsection (3) the following new subsection:-
- "(4) For the avoidance of doubts it is hereby declared that nothing in this Ordinance shall be construed as preventing the Controller from issuing a valid import licence in respect of any goods at any time after their shipment and before clearance through customs."
- Section 9 of Cap. 292 repealed and replaced **13.** Section 9 of the Imports Control Ordinance is repealed and replaced by the following section: —
- "9.** Subject to the provisions of section 16, the Controller shall not refuse to extend the period of validity of an import licence under the provisions of section 8 for a period not exceeding three months if, before the licence would otherwise expire, the holder of the licence satisfies the Controller-
- (a) that a firm order was placed for the goods specified in the licence at least thirty days before the date of the expiry; or
- (b) where the order was placed within such thirty days as aforesaid, that the goods have already been shipped to Tanganyika."
- Section 10 of Cap. 292 amended **14.** Section 10 of the Imports Control Ordinance is amended by deleting the proviso and substituting therefor the following proviso:
- "Provided that the Controller shall not, save where section 16 applies, refuse to issue a new import licence authorizing the importation within three months of any goods the importation of which had been authorized by an import licence or open general licence so cancelled for any reason other than an offence under this Ordinance, in any case where the prospective importer of such goods applies for a new licence within one month of the cancellation of such import licence or, as the case may be, open general licence, and satisfies the Controller-
- (a) that a firm order was placed for such goods at least thirty days before the date of such cancellation; or
- (b) where the order was placed within thirty days as aforesaid, that the goods have already been shipped to Tanganyika."
- Section 17 of Cap. 292 amended **15.** Section 17 is amended by deleting paragraphs (b), (d), (e) and (f).

PART IV

AMENDMENTS TO THE TRAFFIC ORDINANCE

16.-(1) In this Part "the Ordinance" means the Traffic Ordinance.

Interpreta-
tion
and
commence-
ment
Cap. 168

(2) This Part shall be deemed to have come into operation on the fifteenth day of June, 1973.

17. Part I of the Traffic Ordinance (incorporating sections 6 to 13 inclusive) is hereby repealed and replaced by the following Part:

Part I of
Traffic
Ordinance
repealed
and
replaced

"PART I

REGISTRATION OF MOTOR VEHICLES

Use of
motor vehicle
not registered

6.-(1) No motor vehicle or trailer shall be used on any road unless such motor vehicle or trailer has been dully registered in accordance with the provisions of this Part.

(2) If any motor vehicle or trailer is used in con-
travention of the provisions of sub-section (1) the owner of the motor vehicle or, as the case may be, the trailer as well as the driver of the motor vehicle shall be guilty of an offence and shall be liable on conviction to a fine not exceeding twenty thousand shillings or imprisonment for a term not exceeding three years or to both such fine and such imprisonment, and in addition thereto, the court may order the forfeiture of the motor vehicle or the trailer, as the case may be.

(3) Notwithstanding the provisions of this section the Minister may, by rules made under this Ordinance and subject to such conditions as he may specify, provide for exemption from the requirements of this section of vehicles duly licensed and registered in a country other than Tanga-
nyika.

Registration
General

7. (1) Registration of a motor vehicle shall be effected by the licensing authority in the prescribed manner upon application made therefor by the owner and, subject to the provisions of this section, every such authority shall assign to every vehicle registered with it identification marks in the prescribed form which shall be affixed in the pre-scribed manner on the vehicle and any other vehicle drawn by that vehicle.

(2) Every person who applies to register a motor vehicle shall furnish such information to the licensing authority as may be required by rules prescribed under this Ordinance and shall pay the prescribed fee.

General
registration
in case of
dealer

8.-(1) If any person being a dealer makes, in the prescribed manner, an application in that behalf to the licensing authority of the area in which his business premises are situate, that he may be entitled, in lieu of registering each motor vehicle kept by him, to take out a general certificate of registration in respect of all such vehicles used by him, the authority may, subject to any prescribed conditions and the payment of the prescribed fee, issue to him a general certificate of registration in respect of all motor vehicles used by him for such purposes as may be prescribed:

Provided that-

- (a) the holder of any general certificate of registration issued under this section shall not be entitled by virtue of that certificate to use more than one vehicle at any one time, except in the case of a vehicle drawing a trailer and used for the prescribed purposes, in which case both the motor vehicle and the trailer may be so used, or to use any vehicle in breach of any of the prescribed conditions or for any purpose other than a prescribed purpose; and
- (b) nothing in this section shall operate to prevent a person entitled to take out a general certificate of registration from holding two or more such certificates.

(2) Provision may be made by rules under this Ordinance for assigning a general identification mark to a person holding any certificate of registration issued under this section.

(3) Any person who, being the holder of a general certificate of registration issued under this section, uses at any time a greater number of vehicles than he is authorized to use by virtue of such certificate or certificates shall be guilty of an offence under section 6 of this Ordinance.

Certificate
of registra-
tion
to be carried
in the
vehicle

9. (1) Every person driving or being in charge of any motor vehicle or trailer shall carry with him the original or a certified duplicate copy of the certificate of registration issued in respect of such motor vehicle or, as the case may be, the trailer and shall produce it for inspection by any police officer or licensing authority who may demand an inspection of the certificate.

(2) Any person who fails to comply with any of the requirements of subsection (1) shall be guilty of an offence and shall be liable, on conviction, to a fine not exceeding five thousand shillings or to imprisonment for a term not exceeding 6 months or to both such fine and such imprisonment.

Transfer of
registered
vehicles

10.-(1) Every person who transfers the ownership of any motor vehicle which has been registered within Tanganyika in pursuance of this Ordinance shall deliver the registration certificate relating to such vehicle to the person acquiring the vehicle and shall within thirty days of the date of such transfer, notify the transfer to the licensing authority with which the vehicle is registered.

(2) If the person to whom the ownership of any registered motor vehicle is transferred intends to use it upon any road such person shall within thirty days of the transfer apply to the licensing authority with which the vehicle is registered for the transfer to himself of such registration, and upon receipt of any such application and the prescribed fee such authority shall transfer the registration to the name of such person and shall thereupon return the registration certificate to him.

Identifica-
tion marks

11.-(1) If the identification marks or any of them required to be fixed in pursuance of this Ordinance are not fixed, or if being so fixed, any of them are in any way obscured or rendered or allowed to become not easily distinguishable, the owner as well as the driver of the vehicle shall be severally guilty of an offence:

Provided that-

- (a) a person charged under this section with obscuring a mark or rendering or allowing it to become not easily distinguishable shall not be liable to be convicted on the charge if he proves to the satisfaction of the court that he took all steps reasonably practicable to prevent the mark being obscured or rendered not easily distinguishable;
- (b) should the mark be temporarily obscured or rendered not easily distinguishable through the action or default of the driver of the vehicle the driver and not the owner shall be guilty of an offence.

(2) No identification marks other than those prescribed whether by rules or otherwise shall be fixed to any motor vehicle or trailer.

(3) If any registered motor vehicle is broken up or destroyed, the registered owner shall, within thirty days of such occurrence, notify such fact in writing to the licensing authority with whom the vehicle is registered and shall return the registration certificate relating to the motor vehicle to such licensing authority.

(4) If any registered motor vehicle is being sent permanently out of Tanganyika the registered owner shall within the period of thirty days prior to such happening, notify the licensing authority with whom the vehicle is registered of the proposed exportation.

(5) Any person who contravenes or fails to comply with any of the provisions of this section shall be guilty of an offence and shall be liable on conviction to a fine not exceeding five thousand shillings or to imprisonment for a term not exceeding six months or to both such fine and imprisonment.

Construction
provisions

12. References in this Ordinance or any other written law to the licensing of a motor vehicle or a trailer under this Ordinance or to a licence issued under this Ordinance

in relation to any motor vehicle or trailer shall be construed as if they were references to the registration and certificates of registration respectively, effected or issued under this Part."

Repeal of Part III and IV of the Traffic Ordinance

18. Parts III and IV of the Ordinance (which incorporate section 27 to 42 inclusive) are hereby repealed:

Provided that the provisions of subsection (2) and (3) of section 27 shall continue in force and have effect as if the powers conferred thereby on local authorities were so conferred by the written laws regulating the powers of local authorities.

PART V

AMENDMENTS TO THE EXCHANGE CONTROL ORDINANCE

Interpretation and commencement Cap. 294

19. (1) In this Part "the Ordinance" means the Exchange Control Ordinance.

(2) This Part shall come into operation on the fifteenth day of July, 1973.

New section 2A added

20. The Ordinance is amended by adding immediately below section 2 the following new section:

"Possession of designated currency **2A.** (1) The Governor may by order in the *Gazette* give permission to any person or class of persons in the United Republic to retain possession of such amount of such foreign currency (hereinafter referred to as the "designated currency") as he may specify in the order.

(2) Where an order under subsection (1) is made, it shall be lawful for the person to whom it applies to have in his possession the designated currency of an amount not exceeding the amount specified in the order, notwithstanding any other provision of this Ordinance.

(3) An order made under subsection (2) may specify conditions subject to which any amount of any designated currency may be retained in his possession by any person to whom the order applies and where any such condition is so specified any breach or non-compliance of the condition shall be unlawful.

(4) Where an order under subsection (1) is made in respect of any foreign currency-

(a) it shall be unlawful for any person to whom the order applies to be in possession of any amount of such foreign currency in excess of the amount specified in the order;

(b) it shall be unlawful for any person to whom the order does not apply to be in possession of any amount of such foreign currency."

Section 23 repealed and replaced

21. Section 23 of the Ordinance is repealed and replaced by the following section:

"Payments for exports

23. (1) Save with the permission of the Bank, no person shall export any goods of any class or description to any place outside the scheduled countries unless the Bank is satisfied that-

- (a) payment for the goods has been made to a person in the United Republic in such manner as the Bank may approve in relation to the goods of that class or description, or that such payment will be made within such time as the Bank may consider reasonable having regard to all the circumstances; and
 - (b) the amount of the payment that has been made or is to be made "is such as to represent the return for the goods which is in all circumstances satisfactory in the national interest.
- (2) For the purposes of this section "export" does not include the taking out of anything from the United Republic by any person travelling to any destination outside the United Republic which in the opinion of the Bank such person may reasonably require for his personal use."
- (3) The Governor may by writing under his hand, delegate to a public officer all or any of the functions of the Bank under this section and any such delegation may be subject to such limitations as the Governor may specify.

PART VI

AMENDMENTS TO THE AIRPORT SERVICE CHARGE ACT, 1962

22. This Part shall come into operation on the fifteenth day of June, 1973.

23. Section 3 of the Airport Service Charge Act, 1962 is amended in subsection (1) by deleting the words "fifteen shillings" where they occur in the last line and substituting therefor the words "twenty shillings"

Commence-
ment

Airport
service
charge
raised
Cap. 471

PART VII

AMENDMENT TO THE SALES TAX ACT, 1969

24.-(1) In this Part "the Act" means the Sales Tax Act, 1969.

(2) This Part shall be deemed to have come into operation on the fifteenth day of June, 1973.

25. Section 21 of the Act is amended by deleting subsection (1) and substituting therefor the following: -

"(1) Where the rate of tax is not expressed as a specific amount but is expressed as a percentage-

- (a) if no indication is given as to the amount to which the percentage relates, or if any indication given is vague or otherwise indeterminable, the percentage shall be deemed to relate to the taxable value of the scheduled article as determined in the manner provided for in section 22;
- (b) if the percentage is expressed to be a percentage of any specific amount or of an amount arrived at by any calculation expressly provided for, the tax shall be the specified percentage of such amount so calculated.

Interpreta-
tion
and com-
mencement
Acts 1969
No. 30
Section 21
amended

26. Section 22 of the Act is amended by deleting sub-section (1)

Section 22
of the Act
amended

27. The First Schedule to the Act is hereby repealed and replaced by the following Schedule:

First
Schedule
repealed and
replaced

FIRST SCHEDULE

SECTION I

Live Animals: Animal Products

CHAPTER 4

DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
04.01	Milk and cream, fresh, not concentrated or sweetened:	
	A. Cream	Free
	B. Other	Free
04.02	Milk and cream, preserved, concentrated or sweetened:	
	A. Human milk substitutes	12%
	B. Cream	12%
	C. Other	12%
04.03	Butter:	
	A. Ghee	12%
	B. Other	24%
04.04	Cheese and curd	12%
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not:	
	A. Eggs in the shell	Free
	B. Other	12%
04.06	Natural honey	Free

SECTION II

Vegetable Products

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
07.01	Vegetables, Fresh and chilled: A. Mirungi (Miraa) B. Other	24% Free
07.02	Vegetables (whether or not cooked), preserved by Freezing	Free
07.03	Vegetables, provisionally preserved in brine, in sulphur water or in other preservative solutions but not specially prepared for immediate consumption: A. Mirungi (Miraa) B. Other	24% Free
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared: A. Mirungi (Miraa) B. Other	24% Free
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split: A. Beans, peas, grams and dhall B. Other	Free Free
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith: A. Manioc (Cassava) Root B. Other	Free Free

CHAPTER 9
COFFEE, TEA, MATE AND SPICES

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:	
	A. Raw coffee 	Free
	B. Other 	12%
09.02	Tea:	
	A. Green Leaf 	Free
	B. Other 	12%
09.03	Mate 	12%
09.04	Pepper of the genus "Piper"; pimento of the genus "Capsicum" or the genus "Pimenta"	12%
09.05	Vanilla 	12%
09.06	Cinnamon and cinnamon-tree flowers 	12%
09.07	Cloves (whole fruit, cloves and stems) 	12%
09.08	Nutmeg, mace and cardamoms 	12%
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper 	12%
09.10	Thyme, saffron and bay leaves; other spices ...	12%

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
11.01	Cereal flours:	
	A. Wheat flour 	24%
	B. Other 	Free
11.02	Cereal groats and cereal meal; other worked grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground:	
	A. Maize meal 	Free
	B. Other 	12%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
11.03	Flours of the leguminous vegetables falling within heading No. 07.05	Free
11.04	Flours of the fruits falling within any heading in Chapter 8	12%
11.05	Flour, meal and flakes of potato:	
	A. Flakes of potato	12%
	B. Other	Free
11.06	Flour and meal of sago and of manioc, arrow-root, salep and other roots and tubers failing within heading No. 07.06:	
	A. Manioc (Cassava) flour	Free
	B. Other	12%
11.07	Malt, roasted or not	Free
11.08	Starches; inulin	12%
11.09	Gluten and gluten flour, roasted or not	12%

SECTION III

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

CHAPTER 15

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
15.01	Lard and other pig fat and poultry fat, rendered or solvent-extracted	12 %
15.02	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including "premier jus") obtained from those unrendered fats:	
	A. Tallow (including "premier jus")	Free
	B. Other	12%
15.03	Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way	Free
15.04	Fats and oils, of fish and marine mammals, whether or not refined	Free
15.05	Wool grease and fatty substances derived, therefrom (including lanolin)	Free
15.06	Other animal oils and fats (including neat's foot oil and fats from bones or waste)	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified: ... A. Linseed oil, hempseed oil, palm oil, coconut oil, palm. kernel oil and castor oil	12%
	B. Olive oil	24%
	C. Other	12%
15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas or otherwise modified: A. If sales tax paid on ingredients	Free
	B. Other	12%
15.09	Degras	Free
15.10	Fatty acids; acid oils from refining; fatty alcohols	Free
15.11	Glycerol and glycerol lyes	Free
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared	12%
15.13	Margarine, imitation lard and other prepared edible fats	12%
15.14	Spermaceti, crude, pressed or refined, whether or not coloured	Free
15.15	Beeswax and other insect waxes, whether or not coloured	Free
15.16	Vegetable waxes, whether or not coloured ...	Free
15.17	Residues resulting from the treatment of fatty substances or animal or vegetable waxes ...	Free

SECTION IV

Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS OR MOLLUSCS

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
16.01	Sausages and the like, of meat, meat offal or animal blood	12%
16.02	Other prepared or preserved meat or meat offal ...	12%
16.03	Meat extracts and meat juices ...	12%
16.04	Prepared or preserved fish, including caviar and caviar, substitutes	12%
16.05	Crustaceans and molluscs, prepared or preserved	12%

CHAPTER 17
SUGAR AND SUGAR CONFECTIONERY

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
17.01	Beet sugar and cane sugar, solid	Free
17.02	Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel:	
	A. Other sugars; caramel	112%
	B. Other	12%
17.03	Molasses, whether or not decolourised	Free
17.04	Sugar confectionery, not containing cocoa	12%
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion	12%

CHAPTER 18
COCOA AND COCOA PREPARATIONS

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
18.01	Cocoa beans, whole or broken, raw or roasted	24%
18.02	Cocoa shells, husks, skins and waste	24%
18.03	Cocoa paste (in bulk or in block) whether or not defatted	24%
18.04	Cocoa butter (fat or oil)	24%
18.05	Cocoa powder, unsweetened	24%
18.06	Chocolate and other food preparations containing cocoa	24%

CHAPTER 19
PREPARATIONS OF CEREALS, FLOUR OR STARCH;
PASTRYCOOKS' PRODUCTS

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
19.01	Malt extract	12%
19.02	Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than fifty per cent by weight of cocoa	12%
19.03	Macaroni, spaghetti and similar products	12%
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	12%
19.05	Prepared foods obtained by the swelling or, roasting of cereals or cereal products (puffed rice, corn flakes and similar products)... ..	12%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	12%
19.07	Bread, ship's biscuits and other ordinary bakers' wares, not containing sugar, honey, eggs, fats, cheese or fruit:	
	A. If sales tax has been paid on ingredients	Free
	B. Other	12%
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:	
	A. Biscuits	
	(1) Made by bakeries for direct retail sale not being packaged in closed packets or tins	Free
	(2) Other:	
	(a) If sales tax has been paid on ingredients	Free
	(b) Other	12%
	B. Infant feeding rusks	12%
	C. Other;	
	(1) If sales tax has been paid on ingredients	Free
	(2) Other	12%

CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	12%
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid... ..	12%
20.03	Fruit preserved by freezing, containing added sugar	12%
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glace or crystallised) ...	12%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar ...	12%
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit:	
	A. Nuts roasted	Free
	B. Other	12%
20.07	Fruit juices (including grape must) and vegetable juices' whether or not containing added sugar, but unfermented and not containing spirit ...	12%

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
21.01	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof	12%
21.02	Extracts, essences or concentrates of coffee, tea or mate; preparations with a basis of those extracts, essences or concentrates	2%
21.03	Mustard flour and prepared mustard	12%
21.04	Sauces; mixed condiments and mixed seasonings	12%
21.05	Soups and broths, in liquid, solid or powder form	12%
21.06	Natural yeasts (active or inactive); prepared baking powders:	
	A. Bakers' yeast and household yeast ...	12%
	B. Prepared baking powder	12%
	C. Other	12%
21.07	Food preparations not elsewhere specified or included:	
	A. Milk foods specially prepared for infants	12%
	B. Ice Cream:	
	(1) If sales tax has been paid on ingredients	Free
	(2) Other	12%
	C. Other	12%

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
22.01	Waters, including spa waters and aerated waters; ice and snow:	
	A. Spa waters and aerated waters ...	Cts. -/80 per litre
	B. Other	Free
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20-07:	
	A. Lemonade, flavoured spa waters and flavoured aerated waters,	Cts. -/80 per litre
	B. Other	Shs. 1/1 5 per litre
22.03	Beer:	
	A. Made From malt	Shs. 2/20 per litre
	B. stout	Shs. 2/40 per litre
	C. Chibuku	Cts. -/70 per litre
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	24%
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:	
	A. Still wines and grape must:	
	(1) Not in bottle	24%
	(2) In bottle	24%
	B. Sparkling wine:	
	(1) Champagne	24%
	(2) Other	24%
22.06	Vermouths and other wines of fresh grapes flavoured with aromatic extracts	24%
22.07	Other fermented beverages (for example, cider, perry and mead) but not including Moshi as defined in the Moshi (Manufacture and Distillation Act, 1966	24%
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of one hundred and forty degrees proof or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:	
	A. Denatured spirits	Free
	B. Other	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
22.09	Spirits (other than those of heading No. 22-08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages: A. Spirits manufactured by the distillation of Moshi by a distiller licensed under the Moshi (Manufacture and Distillation) Act, 1966	Shs. 11 /- per litre
	B. Spirits (other than those of heading No. 22.08), for example, brandy, vodka, whisky, rum, gin, geneva, and concentrates of such spirits	24%
	C. Liqueurs and other spirituous beverages and "concentrated extracts"	24%
22.10	Vinegar and substitutes for vinegar	12 %

CHAPTER 24

TOBACCO

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
24.01	Unmanufactured tobacco; tobacco refuse ...	Free
24.02	Manufactured tobacco; tobacco extracts and essences:	
	A. Imported from outside East Africa:	
	(1) Cigars, cheroots and cigarillos ...	24%
	(2) Cigarettes	24%
	(3) Snuff	24%
	(4) Other manufactured tobacco ...	24%
	(5) Tobacco extracts and essences ...	Free
	B. Other-	
	(1) Cigars, cheroots and cigarillos ...	Per kg. Shs. 22/50
	(2) Cigarettes-where the ex-factory selling price per thousand cigarettes exclusive of Sales Tax and Excise Duty:	

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
	(i) does not exceed Shs. 25/- ...	50 %*
	(ii) exceeds Shs. 25/- but does not exceed Shs. 37/50 ...	55 %*
	(iii) exceeds Shs. 37/50 but does not exceed Shs. 50/- ...	60 %*
	(iv) exceeds Shs. 50/- ...	65 %*
	(3) Snuff-	
	(a) Made by the <i>grower</i> without the use of machinery ...	Free
	(b) Other ...	Shs. 8/- per kg.
	(4) Other manufactured tobacco:	
	(a) Made by the <i>grower</i> without the use of machinery ...	Free
	(b) Fine cut tobacco for making of cigarettes and not suitable as pipe tobacco ...	Free
	(c) Other ...	24%
	(5) Tobacco extracts and essences ...	Free

*These percentages are to be calculated on the ex-factory selling price exclusive of sales tax and excise duty.

SECTION V

Mineral Products

CHAPTER 25

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water ...	Free
25.02	Unroasted iron pyrites ...	Free
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur ...	Free
25.04	Natural graphite ...	Free
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01 ...	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
25.06	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing	Free
25.07	Clay (for example kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite; chamotte and dinas earths	Free
25.08	Chalk	Free
25.09	Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides ...	Free
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite, and phosphatic chalk	Free
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide	Free
25.12	Siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite) whether or not calcined, of an apparent specific gravity of 1 or less	Free
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	Free
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing A. Slate powder and waste B. Other	Free Free Free
25.15	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2-5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing	Free
25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing ...	Free
25.17	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
25.18	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite)	Free
25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide	Free
25.20	Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry	Free
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement ...	Free
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	Free
25.23	Portland cement, cement fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker: A. Cement clinker B. Other	Shs. 25/- per ton Shs. 25/- per ton
25.24	Asbestos	Free
25.25	Meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet	Free
25.26	Mica, including splittings; mica waste	Free
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc: A. For use in the manufacture of toilet preparations B. Other	Free Free
25.28	Natural cryolite and natural chiolite	Free
25.29	Natural arsenic sulphides	Free
25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than eighty-five per cent of H ₃ BO ₃ calculated on the dry weight	Free
25.31	Felspar, leucite, nepheline and nepheline syenite; fluorspar	Free
25.32	Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery	Free

CHAPTER 27

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
27.01	Coal- briquettes, ovoids and similar solid fuels manufactured from coal	Free
27.02	Lignite, whether or not agglomerated	Free
27.03	Peat (including peat litter), whether or not agglomerated	Free
27.04	Coke and semi-coke of coal, of lignite or of peat	Free
27.05	Retort carbon	Free
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products	Free
27.07	Oils and other products of the distillation of high temperature coalitar; other oils and products as defined in Note 2 to this Chapter	Free
27.08	Pitch and pitch coke obtained from coal tar or from other mineral tars,	Free
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	Free
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than seventy per cent by weight of petro- leum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations: A. Partly refined petroleum including top- ped crudes B. Motor-spirit, gasolene and other light oils and other products for similar uses C. Kerosene, lamp oil and white spirit	Free Shs. 288/- per cu. metre at 20° C. Shs. 44/- per cu. metre at 20° C.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
27.10 (contd.)	D. Distillate fuels (gas oil or diesel oils suitable for use in internal combustion engines): (1) Heavy, black for low speed marine and stationary engines (2) Light, amber, for high speed engines	Free Shs. 244/- per cu. metre at 20° C.
	E. Residual fuel oils (marine, furnace and similar fuel oils, black) for burning in oil-fired boilers and furnaces	Free
	F. Transformer oil	Free
	G. (1) Lubricating oil (2) Lubricating grease	Cts. -/27 per litre Cts. -/30 per kg.
	H. Batching oil, imported or purchased before clearance through the Customs solely for use in the manufacture of rope, cordage, twine, sacking and similar material or in tanning or in the spinning of wool or other fibres	Free
27.11	1. - Other Petroleum gases and other gaseous hydrocarbons	12% Cts. -/11 per kg.
27.12	Petroleum jelly: A. Re-packed without further processing, if sales tax has been paid on materials B. Other	Free 12%
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lingite wax, peat wax and other mineral waxes, whether or not coloured	Free
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals	Free
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands	Free
27.16	Bituminous mixtures based on natural asphalt, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Free
27.17	Electric current	Free

SECTION VI
Products of the Chemical and Allied Industries
CHAPTER 30
PHARMACEUTICAL PRODUCTS

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
30.01	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic: uses, not elsewhere specified or included	Free
30.02	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products	Free
30.03	Medicaments (including veterinary medicaments): A. Prepared according to the British Pharmacopoeia, the British Pharmaceutical Codex, the United States Pharmacopoeia, the Soviet Pharmacopoeia, the United States National Formula or the British Veterinary Codex, but not including any proprietary drugs or medicinal preparations B. Such other non-proprietary medicinal and veterinary preparations which the Commissioner may, on the advice of the Chief Medical Officer, or Chief Veterinary Officer, admit under this sub-heading as equivalent to or comparable with the standard drugs, medicinal and veterinary preparations referred to in sub-heading 30.03 A. C. Proprietary drugs, medicinal and veterinary preparations intended solely for ethical sale or for the prophylaxis of disease which the Commissioner may, on the advice of the Chief Medical Officer or the Chief Veterinary Officer, admit under this sub-heading D. Other	Free Free Free Free
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chapter:	18%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
30.04 (<i>contd.</i>)	A. White absorbent cotton wadding ...	Free
	B. Other	Free
30.05	Other pharmaceutical goods:	
	A. First-aid boxes and kits	Free
	B. Other	Free

CHAPTER 32

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
32.01	Tanning extracts of vegetable origin	Free
32.02	Tannins (tannic acids), including water-extracted gall-nut tanning, and their salts, ethers, esters and other derivatives	Free
32.03	Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin)	Free
32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin:	
	A. For colouring foodstuffs, beverages, cosmetics or toilet preparations ...	Free
	B. Other	Free
32.05	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo	Free
32.06	Colour lakes:	
	A. For colouring foodstuffs, beverages, cosmetics or toilet preparations ...	Free
	B. Other	Free
32.07	Other colouring matter; inorganic products of a kind used as luminophores	Free
32.08	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass, frit and other glass, in the form of powder granules or flakes	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes in forms or packings of a kind sold by retail:	
	A. Water pigments of the kind used for finishing leather	12%
	B. Other	12%
32.10	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours, ink sets or outfits, with or without brushes, palettes or other accessories	12%
32.11	Prepared driers	12%
32.12	Glaziers' putty; grafting putty; painters' fillings and stopping, sealing and similar mastics, including resin mastics and cements	12%
32.13	Writing ink, printing ink and other inks:	
	A. Printing ink, ink for duplicating machines and marking ink	12%
	B. Other	12%

CHAPTER 33

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
33.01	Essential oils (terpeneless or not); concretes and absolutes; resinoids:	
	A. For use in the manufacture of perfumery, cosmetics or toilet preparations ...	Free
	B. Other	Free
33.02	Terpenic by-products of the deterpenation of essential oils:	
	A. For use in the manufacture of perfumery, cosmetics or toilet preparations ...	Free
	B. Other	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
33.03	Concentrates of essential oils in fats, in fixed oils, or in waxes or the like obtained by cold absorption or by maceration: A. For use in the manufacture of perfumery, cosmetics or toilet preparations ...	Free
	B. Other	Free
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries: A. For use in the manufacture of perfumery, cosmetics or toilet preparations ...	Free
	B. Other	Free
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses: A. Suitable for medicinal use	Free
	B. Other	Free
33.06	Perfumery, cosmetics and toilet preparations: A. Toilet waters containing alcohol	24%
	B. Dentifrices, including denture cleaners and fixative pastes and powders	12%
	C. Joss sticks and joss paper	24%
	D. Cosmetic bases, unperfumed	24%
	E. Shampoo	12%
	F. Other	24%

CHAPTER 34

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
34.01	Soap, including medicated soap	12%
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap: A. Specially prepared for cleansing milking apparatus and equipment used in dairying	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
34.02 (contd.)	B. Specially prepared for use in industry ...	12%
	C. Organic surface-active agents	24%
	D. Other	24%
34.03	Lubricating preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70 per cent or more by weight of petroleum oils or of oils obtained from bituminous minerals:	
	A. Lubricating greases	Free
	B. Lubricating preparations:	
	(1) Of a kind used solely in the manufacture of rope, cordage, twine, sacking and similar material or in tanning or in the spinning of wool or other fibres	Free
	(2) Other	Free
34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents:	
	A. For use in the manufacture of cosmetics	Free
	B. Other	Free
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04 ...	12%
34.06	Candles, tapers, night-lights and the like ...	12%
34.07	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar form... ..	12 %

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; GLUES

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
35.01	Casein, caseinates and other casein derivatives; casein glues	Free
35.02	Albumins, albuminates and other albumin derivatives	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass: A. Gelatin B. Other	Free Free
35.04	Peptones and other protein substances and their derivatives; hide powder, whether or not chromed	Free
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues	Free
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg.: A. Products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg. B. Other	12% 12%

CHAPTER 36

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
36.01	Propellent powders	Free
36.02	Prepared explosives other than propellent powders	Free
36.03	Mining, blasting and safety fuses	Free
36.04	Percussion and detonating caps; igniters; detonators	Free
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets): A. Very flares and railway fog signals B. Rain and anti-hail rockets and bombs; distress and life-saving rockets C. Other	Free Free 24%
36.06	Matches (excluding Bengal matches) A. In packings of less than 50 matches per container B. Other	Free Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
36.07	Ferro-cerium and other pyrophoric alloys in all forms:	
	A. Lighter flints 	12%
	B. Other 	12%
36.08	Other combustible preparations and products:	
	A. Liquid fuels of a kind used in mechanical lighters 	24%
	B. Other 	12 %

CHAPTER 37

PHOTOGRAPHIC AND CINEMATOGRAPHIC GOODS

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth,	
	A. X-ray plates and film 	Free
	B. Other 	24%
37.02	Film in rolls, sensitised, unexposed, perforated or not 	24%
37.03	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed ...	24%
37.04	Sensitised plates and film, exposed but not developed, negative or positive 	Free
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive 	Free
37.06	Cinematograph film, exposed and developed, consisting only of sound track, negative or positive 	Free
37.07	Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive 	Free
37.08	Chemical products and flash light materials, of a kind and in a form suitable for use in photography 	24 %

SECTION VII

Artificial Resins and Plastic Materials, Cellulos Esters
and Ethers, and articles thereof; Rubber, Synthetic Rubber,
Factice, and articles thereof

CHAPTER 39

**ARTIFICIAL RESINS AND PLASTIC MATERIALS,
CELLULOSE ESTERS AND ETHERS-
ARTICLES THEREOF**

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
39.01/ 06	Artificial resins (including run gums and ester gums) and artificial plastic materials; regenerated cellulose; cellulose acetate and other derivatives of cellulose; hardened casein, gelatin and other hardened proteins, vulcanised fibre; chlorinated rubber and other chemical derivatives of natural rubber; silicones; polyisobutylene; other high polymers (including alginic acid and its salts and esters); linoxyn:	
	A. In any of the forms specified in Notes 3 (a) and (b) of this Chapter ...	Free
	B. Tubing	Free
	C. Sheetting of a kind used as packing materials	Free
	D. Other	12%
39.07	Articles of materials of the kinds described in heading No. 39.01/06:	
	A. Transmission, conveyor or elevator belts or belting	Free
	B. Bottles and jars, common, empty, including stoppers, lids and caps ...	Free
	C. Screws, bolts and washers	Free
	D. Articles of apparel such as raincoats and the like but not including aprons, belts, bibs and similar clothing accessories	12%
	E. Sanitary and lavatory appliances ...	12%
	F. Door handles, door closers, finger plates and similar articles	12%
	G. Beads	Free
	H. Insulating tape	12%
	I. Sausage casing	Free
	J. Bags:	
	(1) Of polyethylene	12%
	(2) Other	12%
	K. Dustbins	12%
	L. Rain water pipes	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
39.07 (contd.)	M. Tube or pipe fittings	Free
	N. Laboratory equipment whether or not graduated or calibrated	Free
	0. Other-	
	(1) If sales tax has been paid on materials	Free
	(2) Other	12%

CHAPTER 40

**RUBBER, SYNTHETIC RUBBER, FACTICE,
AND ARTICLES THEREOF**

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
	I-RAW RUBBER	
40.01	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums	Free
40.02	Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber, factice derived from oils	Free
40.03	Reclaimed rubber	Free
40.04	Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber	Free
	II- UNVULCANISED RUBBER	
40.05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02 - granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form of a kind known as master-batch ...	24%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
40.06	Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes, and profile shapes solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs): A. Rings, discs and washers B. Other 	Free 24%
	III - ARTICLES OF UNHARDENED VULCANISED RUBBER	
40.07	Vulcanised rubber thread and cord, whether or not textile covered and textile thread covered or impregnated with vulcanised rubber	12%
40.08	Plates, sheets strip, rods and profile shapes, of unhardened vulcanised rubber	12%
40.09	Piping and tubing, of unhardened vulcanised rubber	Free
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber	Free
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds: A. Tyres, tyre cases, inter-changeable tyre treads and tyre flaps, including the weight of the immediate wrapper, of a kind used on lorries, trucks, vans, passenger-carrying vehicles, pedal cycles, motor-cycles, side-cars and trailers and other non-self-propelled vehicles, including tyres reimported after retreading: (1) Retreaded tyres- (a) If sales tax has been paid on materials (b) Other 	Free 12%

Tariff No.	Tariff Heading	Sales Tax Rate
40.11 (contd.)	(2) Other: (a) Pneumatic of a kind and size specified by the Minister by notice in the <i>Gazette</i> (b) Pneumatic, other (c) Solid, complete or in lengths B. Other tyres, solid or pneumatic C. Inner tubes: (1) Of a kind used on lorries, trucks, vans, passenger-carrying vehicles, pedal cycles, motor-cycles, side-cars and trailers and other non-self-propelled vehicles (2) Other	12% 12% 12% Free 12% Free
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber with or without fittings of hardened rubber ...	12%
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber: A. Protective B. Gloves protective against acid and electricity C. Other articles of apparel D. Other	Free Free 12% 12%
40.14	Other articles of unhardened vulcanised rubber: A. Stoppers and rings for bottles; discs, washers and joints B. Other	Free 12%
	IV-HARDENED RUBBER (EBONITE AND VULCANITE); ARTICLES MADE THEREOF	
40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber: A. Scrap and waste B. Other	Free 12%
40.16	Articles of hardened rubber (ebonite and vulcanite)	12%

SECTION VIII

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

CHAPTER 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheep-skins in the wool	Free
41.02/08	Leather (including chamois-dressed leather, parchment-dressed leather, patent and imitation patent leather and metallised leather)	24%
41.09	Parings and other waste, of leather of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour	Free
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	24%

CHAPTER 42

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
42-01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal: A. If sales tax has been paid on materials B. Other	Free 18%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, hand-bags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric: A. If sales tax has been paid on materials ... B. Other	Free 18%
42.03	Articles of apparel and clothing accessories of leather or of composition leather: A. If sales tax has been paid on materials ... B. Other	Free 12%
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes	Free
42.05	Other articles of leather or of composition leather: A. If sales tax has been paid on materials ... B. Other	Free 12%
42.06	Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons: A. Of a kind used in machinery (for example, belting and belt lacing) ... B. Other	Free 12%

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
43.01	Rawfurskins	Free
43.02	Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms, pieces or cuttings of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated) ...	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
43.03/ 04	Articles of furskin; artificial fur and articles made thereof: A. Articles and accessories for use in industrial machinery or appliances ... B. Garments (for example, coats, capes, jackets) C. Other	Free 24% 24%

SECTION IX

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

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
44.01	Fuel wood, in logs, in billets, in twigs or in faggots, wood waste, including sawdust ...	Free
44.02	Wood charcoal (including shell and nut charcoal), agglomerated or not	Free
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down	Free
44.04	Wood, roughly squared or half-squared, but not further manufactured	24%
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding five millimetres	24%
44.06	Wood paving blocks: A. If sales tax has been paid on materials ... B. Other	Free 24%
44.07	Railway or tramway sleepers of wood	Free
44.08	Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn	24%
44.09	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids ...	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
44.10	Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf-club shafts, umbrella handles, tool handles or the like	Free
44.11	Drawn wood, match splints; wooden pegs or pins for footwear	Free
44.12	Wood wool and wood flour	Free
44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), plane, tongued, grooved, chamfered, V-jointed, centre V rebated, beaded, centre-beaded or the like, but not further manufactured: A. If sales tax has been paid on materials ... B. Other	Free 12%
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding five millimetres; veneer sheets and sheets for Plywood, of a thickness not exceeding five millimetres	24%
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry	12%
44.16	Cellular wood panels, whether or not faced with base metal: A. If sales tax has been paid on materials ... B. Other	Free 12%
44.17	"Improved" wood, in sheets, blocks or the like: A. If sales tax has been paid on materials ... B. Other	Free 18%
44.18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances in sheets, blocks or the like ...	12%
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards: A. If sales tax has been paid on materials ... B. Other	Free 12%
44.20	Wooden picture frames, photograph frames, mirror frames and the like: A. If sales tax has been paid on materials ... B. Other	Free 12%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings, assembled, un-assembled or partly assembled: A. Tea chests B. Other: (1) If sales tax has been paid on materials (2) Other	Free Free 12%
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, other than staves, falling within heading No. 44.08	Free
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels): A. If sales tax has been paid on materials ... B. Other	Free 12%
44.24	Household utensils of wood	Free
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood: A. Brooms and brush bodies and handles, boot and shoe trees B. Other	Free Free
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	Free
44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94 ↵caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood: A. Beads and necklaces of beads B. Other: (1) If sales tax has been paid on materials (2) Other	Free Free 12%
44.28	Other articles of wood: A. Beehives, hen-coops and similar wooden appliances for dairy and agricultural purposes, and parts thereof B. Coffins C. Other: (1) If sales tax has been paid on materials (2) Other	Free Free Free 12%

SECTION X

Paper-making Material; Paper and Paperboard and Articles thereof

CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
	I-PAPER AND PAPERBOARD, IN ROLLS OR IN SHEETS	
48.01	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:	
	A. Paper:	
	(1) Cigarette	Free
	(2) Newsprint in Rolls	Free
	(3) For the manufacture of corrugated paperboard	24%
	(4) Other	24%
	B. Paperboard	24%
	C. Cellulose wadding:	
	(1) Bleached, for the manufacture of sanitary towels	24%
	(2) Other	24%
48.02	Hand-made paper and paperboard	24%
48.03	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets	24%
48.04	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	24 %
48.05	Paper and paperboard, corrugated (with or without flat surface sheets) creped, crinkled embossed or perforated in rolls or sheets	24%
48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets	24%
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets	24%
48.08	Filter blocks, slabs and plates, of paper pulp	Free
48.09	Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders	12%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
	II- PAPER AND PAPERBOARD CUT TO SIZE OR SHAPE AND ARTICLES OF PAPER OR PAPERBOARD	
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes:	12%
48.11	Wallpaper and lincrusta; window transparencies of paper	12%
48.12	Floor covering prepared on a base of paper or paperboard, whether or not cut to size, with or without a coating of linoleum compound: A. If sales tax has been paid on materials ... B. Other	Free 12%
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes: A. If sales tax has been paid on materials ... B. Other	Free 12%
48.14	Writing blocks, envelopes, lettercards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery: A. Envelopes B. Other	12% 12%
48.15	Other paper and paperboard, cut to size or shape	24%
48.16	Boxes, bags and other packing containers of paper or paperboard: A. Multi-ply paper bags B. Other: (1) If sales tax has been paid on materials (2) Other	Free Free 12 %.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
48.17	Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like: A. If sales tax has been paid on materials ...	Free
48.18	B. Other Registers, exercise books, note-books, memorandum blocks, order books, receipt books, diaries, blottingpads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard	12%
48.19	Paper or paperboard labels, whether or not printed or gummed	18%
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	12%
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding: A. Moulded sheets for packing eggs ...	Free
	B. Other	12%

CHAPTER 49

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
49-01	Printed books, booklets, brochures, pamphlets and leaflets	Free
49-02	Newspapers, journals and periodicals, whether or not illustrated: A. Old newspapers for use as wrapping materials	24%
49-03	B. Other Children's picture books and painting books ...	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
49.04	Music, printed or in manuscript, whether or not bound or illustrated	Free
49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial)	Free
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts	Free
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; bank-notes, stock, share and bond certificates and similar documents of title; cheque books:	
	A. Cheque books and cheques	Free
	B. Other	Free
49.08	Transfers (Decalcomanias):	
	A. If sales tax has been paid on materials	Free
	B. Other	18%
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings:	
	A. If sales tax has been paid on materials	Free
	B. Other	12%
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks:	
	A. If sales tax has been paid on materials	Free
	B. Other	12%
49.11	Other printed matter, including printed pictures and photographs:	
	A. Trade advertising material, the following:	
	Catalogues, price lists, show cards, brochures, leaflets, photographs, and pamphlets advertising goods grown or produced, or services to be supplied from, outside East Africa	Free
	B. Instructional charts and diagrams	Free
	C. Photographs having only a personal or sentimental value to the importer and not intended for sale	Free
	D. Other:	
	(1) If sales tax has been paid on materials	Free
	(2) Other	12%

SECTION XI

Textiles and Textile Articles

CHAPTER 50

SILK AND WASTE SILK

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
50.01/03	Silk-worm cocoons, raw silk (not thrown) and silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	50%
50.04/08	Silk yarn and yam spun from noil silk or from other waste silk; silk-worm gut; imitation catgut or silk	50%
50.09/10	Woven fabrics of silk or of noil silk or of other waste silk	50%

CHAPTER 51

MAN-MADE FIBRES (CONTINUOUS)

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
51.01/03	Yarn of man-made fibres (continuous), monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials: A. Rayon	25 %
	B. Other Fibres	50%
51.4	Woven fabrics of man-made fibres (continuous) including woven fabrics of monofil or strip of heading No. 51-01/03: A. Rayon	25%
	B. Other Fibres	50%

CHAPTER 52

METALLISED TEXTILES

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process ...	25%
52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	25 %

CHAPTER 53

WOOL AND OTHER ANIMAL HAIR

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
53.01/ 05	Sheep's or lambs' wool and other animal hair, whether or not carded or combed, and waste of such wool or of animal hair, whether or not pulled or garnetted (including pulled or garnetted rags)	Free
53.06/ 10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair	50%
53.11/ 13	Woven fabrics of sheeps' or lambs' wool, of horsehair or of other animal hair	50%

CHAPTER 54

FLAX AND RAMIE

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
54.01/ 02	Flax and ramie, raw or processed but not spun; flax tow, ramie noils and waste of flax, or of ramie (including pulled or garnetted rags) ...	Free
54.03/ 04	Flax or ramie yarn	50%
54.05	Woven fabrics of flax or of ramie	50%

CHAPTER 55

COTTON

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
55.01/ 02	Cotton, not carded or combed; cotton linters ...	Free
55.03/ 04	Cotton waste (including pulled or garnetted rags), not carded or combed; cotton carded or combed	Free
55.05/ 06	Cotton yarn	25%
55.07/ 09	Woven fabrics of cotton: A. Grey and unbleached B. Gauze for the manufacture of bandages C. Printed khanga D. Other	25% 25% 20% 25%

CHAPTER 56

MAN-MADE FIBRES (DISCONTINUOUS)

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
56.01/ 04	Man-made fibres (discontinuous) and waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), whether or not carded or combed or otherwise prepared for spinning; continuous filament tow:	
	A. Cellulose Acetate cigarette filter tow ...	Free
	B. Other	Free
56.05/ 06	Yarn of man-made fibres (discontinuous or waste):	
	A. Rayon	25%
	B. Other Fibres	50%
56.07	Woven fabrics of man-made fibres (discontinuous or waste):	
	A. Rayon	25%
	B. Other Fibres	50%

CHAPTER 57

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
57.01/ 04	True hemp (<i>Cannabis sativa</i>), Manila hemp (abaca) (<i>Musa textilis</i>), jute and other vegetable textile fibres, raw or processed but not spun; tow and waste of such fibres (including pulled or garnetted rags or ropes):	
	A. Jute fibres	Free
	B. Other	Free
57.05/ 08	Yarn of hemp, of jute or of other vegetable textile fibres; paper yarn	25%
57.09/ 12	Woven fabrics of hemp, of jute or of other vegetable textile fibres; woven fabrics of paper yarn:	
	A. Hessian and sacking (not including matting)	Free
	B. Other	25%

CHAPTER 58

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
58.01	Carpets, carpeting and rugs, knotted (made up or not):	
	A. Of sisal, coir, coconut fibre, cotton or rayon	25%
58.02	B. Of other fibres	50%
58.02	Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not):	
	A. Of sisal, coir, coconut fibre, cotton or rayon	25%
58.03	B. Of other fibres	50%
58.03	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand	50%
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.07/09 and fabrics falling within heading No. 58.05):	
	A. Cotton	25%
	B. Rayon	25%
58.05	C. Other fibres	50%
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06 ...	25%
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	25%
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like ...	25%
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain:	
	A White, of a kind suitable for use as mosquito and sandfly netting	15%
	B. Other	25%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
58.09/ 10	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace or embroidery, in the piece, in strips or in motifs A. Of cotton or rayon B. Of other fibres	25% 50%

CHAPTER 59

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
59.01	Wadding and articles of wadding; textile flock and dust and mill neps	Free
59.02	Felt and articles of felt, whether or not impregnated or coated: A. Felt B. Articles: (1) If sales tax has been paid on materials (2) Other	25% Free 20%
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated: A. Fabrics B. Articles: (1) If sales tax has been paid on materials (2) Other	25% Free 20%
59.04	Twine, cordage, ropes and cables, plaited or not	Free
59.05	Nets and netting made of twine, cordage or rope, and made up fishing-nets of yarn, twine, cordage or rope:	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
59.05 <i>(contd.)</i>	A. Fishing-nets and netting: (1) Knotted gill fishing-nets of two- ply to fifteen-ply, of stretched meshes one inch, to seven and a half inches, manufac- tured from man-made multi- filament fibres (2) Other B. Fruit tree and seed-bed netting C. Other	Free Free Free 18%
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabric: A. Loading slings B. Other	Free 12%
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses: A. Bookbinding fabric B. Other	18% 18%
59.08	Textile fabrics, impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials	18%
59.09	Textile fabrics coated or impregnated -with oil or preparations with a basis of drying oil ...	18%
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not	18%
59.11	Rubberised textile fabrics, other than rub- berised knitted or crocheted goods: A. Electrical insulating tape B. Other	12% 25%
59.12	Textile fabrics otherwise impregnated, coated, covered or laminated; painted canvas being theatrical scenery, studio backcloths or the like	18%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
59.13	Elastic fabrics and trimmings (other than knitted or crochetea goods) consisting of textile materials combined with rubber threads	25%
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles: A. Wicks for lighters B. Other	12% 12%
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials	Free
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material ...	Free
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant: A. Fabrics B. Articles: (1) If sales tax has been paid on materials (2) Other	25% Free 20 %

CHAPTER 60

KNITTED AND CROCHETED GOODS

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
60-01	Knitted or crocheted fabrics, not elastic or rubberised: A. Of cotton or rayon B. Of other fibres	25% 50%
60-02	Gloves, mittens and mitts, knitted or chrocheted, not elastic nor rubberised: A. If sales tax has been paid on materials ... B. Other: (1) Of cotton or rayon (2) Of other fibres	Free 20% 40%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
60.03	Stockings, understockings, socks, ankle socks, socketts and the like, knitted or crocheted, not elastic nor rubberised: A. If sales tax has been paid on materials ... B. Other:	Free
	(1) Of cotton or rayon	20%
	(2) Of other fibres	40%
60.04	Under garments, knitted or crocheted, not elastic or rubberised: A. If sales tax has been paid on materials ... B. Other:	Free
	(1) Of cotton or rayon	20%
	(2) Of other fibres	40%
60.05	Outer garments, and other articles, knitted or crocheted, not elastic or rubberised: A. Articles of apparel: (1) If sales tax has been paid on materials (2) Other: (a) Of cotton or rayon (b) Of other fibres B. Other: (1) Blankets: (a) Of cotton or rayon (b) Of other fibres (2) Other: (a) If sales tax has been paid on materials (b) Other: (i) Of cotton or rayon (ii) Of other fibres	Free 20% 40% 20% 40% 20% 40% Free 20% 40%
60.06	Knitted or crocheted fabric and articles thereof elastic or rubberised (including elastic knee-caps and elastic stockings): A. Fabric: (1) Of cotton or rayon (2) Of other fibres B. Articles of apparel: (1) Stockings and hose: (a) If sales tax has been paid on materials (b) Other: (i) Of cotton or rayon (ii) Of other fibres (2) Other: (a) Of cotton or rayon (b) Of other fibres	25% 50% Free 20% 40% 20% 40%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sale Tax Rate</i>
60.06 (<i>contd.</i>)	C. Other: (1) If sales tax has been paid on materials (2) Other: (a) Of cotton or rayon (b) Of other fibres	Free 20% 40 %

CHAPTER 61

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
61.01	Men's and boy's outer garments: A. Diving suits other than sports clothing: (1) If sales tax has been paid on materials (2) Other: (a) Of cotton or rayon (b) Of other fibres B. Other: (1) If sales tax has been paid on materials (2) Other: (a) Of cotton or rayon (b) Of other fibres	Free 20% 40% Free 20 % 40 %
61.02	Women's, girls' and infant's outer garments: A. Saris, khanga and the like: (1) Of cotton: (a) If sales tax has been paid on materials (b) Other (2) Of rayon: (a) If sales tax has been paid on materials (b) Other (3) Of other fibres: (a) If sales tax has been paid on materials (b) Other	Free 20% Free 20% Free 20% Free 40%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
61.02 (contd.)	B. Other: (1) If sales tax has been paid on materials	Free
	(2) Other:	
	(a) Of cotton or rayon	20%
	(b) Of other fibres	40%
61.03	Men's and boy's undergarments, including collars, shirt fronts and cuffs:	
	A. If sales tax has been paid on materials ...	Free
	B. Other:	
	(1) Of cotton or rayon	20%
	(2) Of other fibres	40%
61.04	Women's, girl's and infants undergarments:	
	A. Baby napkins	Free
	B. Other:	
	(1) If sales tax has been paid on materials	Free
	(2) Other:	
	(1) Of cotton or rayon	20%
	(2) Of other fibres	40%
61.05	Handkerchiefs:	
	A. If sales tax has been paid on materials ...	Free
	B. Other:	
	(1) Of cotton or rayon	20%
	(2) Of other fibres	40%
61.06	Shawls, scarves, mufflers, mantillas, veils and the like:	
	A. Of cotton:	
	(1) If sales tax has been paid on materials	Free
	(2) Other	20%
	B. Of rayon:	
	(1) If sales tax has been paid on materials	Free
	(2) Other	20%
	C. Of other fibres:	
	(1) If sales tax has been paid on materials	Free
	(2) Other	40%
61.07	Ties, bow ties and cravats:	
	A. If sales tax has been paid on materials ...	Free
	B. Other	40%
61.08	Collars, tuckers, fallals, bodice fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls garments:	
	A. If sales tax has been paid on materials ...	Free
	B. Other:	
	(1) Of cotton or rayon	20%
	(2) Of other fibres	40%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
61.09	Corsets, corset belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric) whether or not elastic: A. If sales tax has been paid on materials ... B. Other:	Free
	(a) Of cotton or rayon	20%
	(2) Of other fibres	40%
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods: A. Stockings, socks and sockettes: (1) If sales tax has been paid on materials (2) Other: (a) Of cotton or rayon (b) Of other fibres B. Other: (1) If sales tax has been paid on materials (2) Other: (a) Of cotton or rayon (b) Of other fibres	Free 20% 40%
61.11	Made-up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs and sleeve protectors, pockets): A. If sales tax has been paid on materials ... B. Other (a) Of cotton or rayon (b) Of other fibres	Free 20% 40%

CHAPTER 62

OTHER MADE-UP TEXTILE ARTICLES

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
62.01	Travelling rugs and blankets A. Of cotton or rayon B. Of other fibres: (1) Where the c.i.f. or ex factory price exclusive of the sales tax does not exceed Shs; 15/- per blanket or rug (2) Others	12% 12%, 24%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
62.02	Bed-linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles: A. Bedsheets, bedspreads, curtains, tablecloths, glass cloths and towels: (1) Cotton, gray and unbleached: (a) If sales tax has been paid on materials (b) Other (2) Cotton, other: (a) If sales tax has been paid on materials (b) Other (3) Of rayon: (a) If sales tax has been paid on materials (b) Other (4) Of other fibres: (a) If sales tax has been paid on materials (b) Other B. Mosquito and sandfly nets: (1) If sales tax has been paid on materials (2) Other C. Other: (1) If sales tax has been paid on materials (2) Other: (a) Of cotton or rayon (b) Of other fibres	Free 25% Free 25 % Free 25% Free 50% Free 15% Free 25% 50%
62.03	Sacks and bags, of a kind used for the packing of goods	Free
62.04	Tarpaulins, sails, wanings, sunblinds, tents and camping goods: A. If sales tax has been paid on materials B. Other	Free 20%
62.05	Other made-up textile articles (including dress patterns): A. Surgeons face masks B. Other: (1) If sales tax has been paid on materials (2) Other	Free Free 20%

CHAPTER 63

**OLD CLOTHING AND OTHER TEXTILE ARTICLES;
RAGS**

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
63.01	<p>Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading Nos. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings:</p> <p>A. If sales tax has been paid on the material or article when new</p> <p>B. Other</p>	<p>Free</p> <p>The rate applicable to the goods when new</p>
63.02	<p>Used or new rags, scrap twine, cordage, rope and cables and worn-out articles of twine, cordage, rope or cables:</p> <p>A. New rags</p> <p>B. Other</p>	<p>25%</p> <p>Free</p>

SECTION XII

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

CHAPTER 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
64.01/ 04	Footwear: A. Shoes having rubber or rope soles and uppers of cotton fabric: (1) If sales tax has been paid on materials (2) Other B. Other: (1) If made wholly of rubber or plastic (2) Other: (a) If sales tax has been paid on materials (b) Other	Free 12% Free 12%
64.05	Parts of footwear (including uppers, in soles and screw-on heels) of any material except metal: A. Uppers of leather, complete or semi-manufactured: (1) If sales tax has been paid on materials (2) Other	Free 18%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
64.05 <i>(contd.)</i>	B. Other: (1) If made wholly of rubber or plastic (2) Other: (a) If sales tax has been paid on materials (b) Other	Free Free 18%
64.06	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof: A. If sales tax has been paid on materials ... B. Other	Free 12%

CHAPTER 65

HEADGEAR AND PARTS THEREOF

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	18 %
65.02	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor made with brims	18%
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed: A. If sales tax has been paid on: materials ... B. Other	Free 12%
65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed; A. If sales tax has been paid on materials ... B. Other	Free 12%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed: A. If sales tax has been paid on materials ... B. Other	Free 12 %
65.06	Other headgear, whether or not lined or rimmed: A. If sales tax has been paid on materials ... B. Other	Free 12%
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chin-straps, for headgear: A. If sales tax has been paid on materials ... B. Other	Free 12 %

CHAPTER 66

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	12%
66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	Free
66.03	Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02: A. Falling within heading 66.01 B. Falling within heading 66.02	12% Free

CHAPTER 67

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof (other than goods falling within heading No. 05.07 and worked quills and scapes)	Free
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit	48%
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like ...	48%
67.04	Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	48%
67.05	Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material	24 %

SECTION XIII

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

CHAPTER 68

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
68.11	Terrazzo tiles	12%
68.14	Brake linings for motor vehicles	12%

CHAPTER 69

CERAMIC PRODUCTS

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
	I-HEAT-INSULATING AND REFRACTORY GOODS	
69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossile meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite)	Free
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods other than goods falling within heading No. 69.01 ...	Free
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01 ...	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
	II-OTHER CERAMIC PRODUCTS	
69.04	Building bricks (including flooring blocks, supports or filler tiles and the like)	Free
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices, and other constructional goods, including architectural ornaments ...	Free
69.06	Piping, conduits and guttering (including angles, bends and similar fittings):	
	A. Guttering	Free
	B. Rain water pipes	Free
	C. Other	Free
69.07	Unglazed setts, flags and paving, hearth and wall tiles	12%
69.08	Glazed setts, flags and paving, hearth and wall tiles	12%
69.09	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods:	
	A. Industrial or specialised for laboratory or agricultural use	Free
	B. Other	Free
69.10	Sinks, wash-basins, bidets, water-closet pans, urinals, baths and like sanitary fittings ...	12%
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian)	12%
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery	12%
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture ...	12%
69.14	Other articles:	
	A. Door and window fittings	12%
	B. Other	12%

CHAPTER 70

GLASS AND GLASSWARE

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
70.01	Waste glass (cullet); glass in the mass (excluding optical glass)	Free
70.02	Glass of the variety known as "enamel" glass, in the mass, rods and tubes	Free
70.03	Glass in balls, rods and tubes, unworked (not being optical glass):	
	A. Solid glass balls	Free
	B. Other	Free
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles	Free
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles	Free
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface-ground or polished, but not further worked ...	Free
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked on engraved), whether or not surface-ground or polished; multiple-walled insulating glass; leaded lights and the like	12 %
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	12 %
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	12%
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass	Free
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like	Free
70.12	Glass inners for vacuum flasks or for other vacuum vessels, and blanks therefor	12 %
70.13	Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration or for similar uses	12%
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass:	
	A. Chimneys for lamps and lanterns	Free
	B. Other	12%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like	12 %
70.16	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building multi-cellular glass in blocks, slabs, plates, panels and similar forms	12%
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules: A. Laboratory glassware B. Ampoules for pharmaceutical products C. Other	Free Free Free
70.18	Optical glass and elements of optical glass other than optically worked elements; blanks for corrective spectacle lenses	Free
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballatini): A. Imitation pearls, imitation precious and semi-precious stones; beads B. Other	Free Free
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom: A. Curtain or furnishing fabric B. Other: (1) Yarn and fibre (2) Other	36% 24% 12%
70.21	Other articles of glass: A. Floats for fishing-nets B. Articles of a kind used in industry or agriculture C. Other	Free Free 12%

SECTION XIV

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

CHAPTER 71

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
	I-PEARLS AND SEMI-PRECIOUS STONES	
71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls tem- porarily strung for convenience of transport) ...	24 %
71.02	Precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):	
	A. Precious	24%
	B. Semi-Precious	Free
71.03	Synthetic or reconstructed precious or semi- precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	24%
71.04	Dust and powder of natural or synthetic precious or semi-precious stones	24%
	II-PRECIOUS METALS AND ROLLED PRECIOUS METALS, UNWROUGHT, UNWORKED OR SEMI-MANUFACTURED	
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured ...	24%
71.06	Rolled silver, unworked or semi-manufactured ...	24%
71.07	Gold, including platinum-plated gold, un- wrought or semi-manufactured	24%
71.08	Rolled gold on base metal or silver, unworked or semi-manufactured	24%
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured ...	24%
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	24%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemelts, and other waste and scrap, of precious metal III-JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES	24%
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal: A. If sales tax paid on metal B. Other	Free 24%
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12: A. If sales tax paid on metal B. Other	Free 24%
71.14	Other articles of precious metal or rolled precious metal: A. Articles for technical or laboratory use ... B. Other: (1) If sales tax paid on metal (2) Other	Free 24%
71.15	Articles consisting of, or incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed): A. If sales tax paid on stones B. Other	Free 24%
71.16	Imitation jewellery: A. Beads and necklaces of beads B. Other	24% 24%

SECTION XV

Base Metals and Articles of Base Metal

CHAPTER 73

IRON AND STEEL AND ARTICLES THEREOF

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms	Free
73.02	Ferro-alloys	Free
73.03	Waste and scrap metal of iron or steel	Free
73.04	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
73.05	Iron or steel powders; sponge iron or steel ...	Free
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel ...	Free
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel ...	Free
73.08	Iron or steel coils for re-rolling ...	Free
73.09	Universal plates of iron or steel ...	Free
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel: A. Bars and rods (including wire rod): (1) Round, of a diameter of ¼-inch to 1½ inches: (a) Where the value per ton is Shs. 700 or more ... (b) Where the value per ton is less than Shs. 700 ... (2) Of square cross section of thickness ¼-inch to 1½ inches ... (3) Flat of width ½-inch to 1⅝ inches and of a thickness not exceeding ¼-inch ... (4) Other ... B. Other ...	Free Free Free Free Free Free Free Free Free
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched, or made from assembled elements: A. Angles of a side width from 1 inch by 1 inch to 2¼ inches by 2¾ inches ... B. Other ...	Free Free
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled: A. Of a thickness of .014 inches or less ... B. Of a thickness exceeding .014 inches: (1) Of a width not exceeding 2 inches ... (2) Other ...	Free Free Free
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled: A. Corrugated: (1) Of a thickness of .014 inches or less ... (2) Of a thickness exceeding .014 inches ...	Free Free

Tariff No.	Tariff Heading	Sales Tax Rate
73.13 (contd.)	B. Flat, galvanized: (1) Of a thickness of .014 inches or less (2) Of a thickness exceeding .014 inches	Free Free
	C. Flat uncoated: (1) Of a thickness of .014 inches or less (2) Of a thickness exceeding .014 inches	Free Free
	D. Enamelled, printed, lithographed, embossed or lacquered	12 %
	E. Other	Free
73.14	Iron or steel wire, whether or not coated but not insulated	Free
73.15	Aloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14 ...	Free
73.16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails	Free
73.17	Tubes and pipes, of cast iron: A. Rain water pipes B. Other	Free Free
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits ...	Free
73.19	High pressure hydro-electric conduits of steel, whether or not reinforced	Free
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel: A. Plain and inspection bends of sizes 2 inches to 4 inches; T-joints of sizes 2 inches to 4 inches; sockets with or without ear-hole of sizes 2 inches to 4 inches; P-traps of size 4 inches; gully traps of size 1½ inches B. Other	Free Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
73.21	Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice-masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, Prepared for use in structures, of iron or steel:	
	A. Fabricated girders and fabricated steel-work	Free
	B. Window frames, door frames and doors	12%
	C. Other	Free
73.22	Reservoirs, tanks, vats and similar containers, for any material, of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:	
	A. Of stainless steel of a thickness not exceeding 0.25 inches and designed for an Operating pressure of less than 100 lb. per square inch	Free
	B. Other	Free
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods	Free
73.24	Compressed gas cylinders and similar pressure containers, of iron or steel	Free
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables ...	Free
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel	Free
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire:	
	A. Wire grill	Free
	B. Other	Free
73.28	Expanded metal, of iron or steel	Free
73.29	Chain and parts thereof, of iron or steel:	
	A. Industrial	Free
	B. Bicycle chains	12%
	C. Other	Free
73.30	Anchors and grapnels and parts thereof, of iron or steel	Free

Tariff No.	Tariff Heading	Sales, Tax Rate
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper ...	Free
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings) of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel:	
	A. Black steel bolts, nuts and washers ...	Free
	B. Wood screws	Free
	C. Other	Free
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel, including blanks	Free
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel	12%
73.35	Springs and -leaves for springs, of iron or steel:	
	A. Road motorvehicle parts	12%
	B. Other	Free
73.36	Stoves! (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gasrings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel-	
	A. Portable oil burning pressure stoves:	
	(1) Complete-If sales tax paid on parts	Free
	(2) Complete - Other	12%
	(3) Parts thereof	18%
	B. Other	24%
73.37	Boilers (excluding steam-generating boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	12%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
73.38	<p>Articles of a kind commonly used for domestic purposes, builder's sanitary ware for indoor use, and parts of such articles and ware, of iron or steel:</p> <p>A. Enamel hollow-ware:</p> <p>(1) Cups, mugs, plates, trays and saucers:</p> <p>(a) Of a diameter not exceeding 7 cms. 12%</p> <p>(b) Of a diameter exceeding 7 cms. but not exceeding 10 cms. 12%</p> <p>(c) Of a diameter exceeding 10 cms. 12%</p> <p>(2) Basins, bowls and dishes:</p> <p>(a) Of a diameter not exceeding 16 cms..... .. 12%</p> <p>(b) Of a diameter exceeding 16 cms. but not exceeding 22 cms. 12%</p> <p>(c) Of a diameter exceeding 22 cms. 12%</p> <p>(3) Stewpans, saucepans and casseroles 12%</p> <p>(4) Other 12%</p> <p>B. Lavatory basins, sinks, water-closets, urinals, baths and similar builders sanitary and lavatory appliances 12%</p> <p>C. Sanitary buckets, sanitary pails, dustbins and similar appliances for the collection and disposal of refuse Free</p> <p>D. Other 12%</p>	
73.39	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel	12%
73.40	<p>Other articles of iron or steel:</p> <p>A. Inspection traps, gratings, drain covers and similar castings for sewage, water systems and the like Free</p> <p>B. Manhole covers of weights 56 lb. to 448 lb. Free</p> <p>C. Guttering and gutter spouts Free</p> <p>D. Balls for use in grinding and crushing mills Free</p> <p>E. Metallurgical pots and crucibles not fitted with mechanical or thermal equipment; supports or chaplets for foundry moulding cores Free</p> <p>F. Iron and steel fittings for electric wiring such as stays, clips, brackets and the like; suspension or connecting devices for insulator chains Free</p>	

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
73.40 <i>(contd.)</i>	G. Fencing posts, strainers, winders, turn-buckles and similar fittings or fasteners ...	Free
	H. Forged hooks of a kind used with cranes, hoists and winches ...	Free
	U. Road studs ...	Free
	K. Hangers, stays and similar supports for fixing piping and tubing ...	Free
	L. Traps and snares for the destruction of pests ...	Free
	M. Tanks, vats and similar vessels:	
	(1) Of a capacity of 30 gallons or more and designed for an operating pressure of less than 100 lb. per sq. inch, of stainless steel:	
	(a) Of a thickness not exceeding 0.25 inches ...	Free
	(b) Of a thickness exceeding 0.25 inches ...	Free
	(2) Other ...	Free
	N. Other ...	12%

CHAPTER 74

COPPER AND ARTICLES THEREOF

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap ...	Free
74.02	Master alloys ...	Free
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire:	
	A. Copper wire ...	Free
74.04	B. Other ...	Free
	Wrought plates, sheets and strip, of copper:	
74.05	A. Enamelled, printed, lithographed, embossed or lacquered ...	12%
	B. Other ...	Free
74.06	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm. ...	Free
74.06	Copper powders and flakes ...	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper	Free
74.08	Tubes and pipe fittings (for example, joints, elbows, sockets and flanges), of copper ...	Free
74.09	Reservoirs, tanks, vats and similar containers, for any material, of copper, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Free
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	Free
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands,) of copper wire	Free
74.12	Expanded metal, of copper	Free
74.13	Chain and parts thereof, of copper:	Free
74.14	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads -of copper	Free
74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hoods and screw rings), of copper; rivets, cotters, cotter-pins, washer and springs washers, of copper:	
	A. Wood screws	Free
	B. Other	Free
74.16	Springs, of copper	12%
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper:	
	A. Portable oil burning pressure stoves-	
	(1) Complete sales tax paid on parts .	Free
	(2) Complete-Other	12%
	(3) Parts thereof	18%
	B. Other	24%
74.18	Other articles of a kind commonly used for domestic purposes, builders sanitary ware for indoor use, and parts of such articles and ware, of copper:	
	A. Builders' sanitary ware for indoor use and, parts of such articles and ware of copper	Free
	B. Other,,	12%
74.19	Other articles of copper:	
	A. Tanks, vats or similar vessels	Free
	B. Other	12%

CHAPTER 75

NICKEL AND ARTICLES THEREOF

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap	Free
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire	Free
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes	Free
75.04	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel	Free
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	Free
75.06	Other articles of nickel: ...	
	A. Of a kind used for domestic purposes ...	12%
	B. Other	Free

CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
76.01	Unwrought aluminium; aluminium waste and scrap	Free
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire ...	Free
76.03	Wrought plates, sheets and strip, of aluminium:	
	A. Corrugated:	
	(1) Of a thickness of .014 inches or less ...	Free
	(2) Of a thickness exceeding .014 inches ...	Free
	B. Flat, including circles and coils, of a thickness less than .275 inches	Free
	C. Enamelled, printed, lithographed, embossed or lacquered	12%
	D. Other	Free
76.04	Aluminum foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0-20 mm.	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
76.05	Aluminium powders and flakes	Free
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium	Free
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium	Free
76.08	Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium: A. Fabricated girders and fabricated constructional metalwork B. Window frames, door frames and doors C. Other	Free 12% Free
76.09	Reservoirs, tanks, vats and similar containers, for any material, of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment: A. Of a thickness not exceeding 0.75 inches and designed for an operating pressure of less than 100 lb. per square inch B. Other	Free Free
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods	Free
76.11	Compressed gas cylinders and similar pressure containers, of aluminium.	Free
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	Free
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	Free
76.14	Expanded metal, of aluminium	Free
76.15	Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of aluminium: A. Sanitary ware B. Other	Free 12%
76.16	Other articles of aluminium: A. Nuts, bolts, washers, rivets, cotterpins, split pins and screws (other than wood screws)	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
76.16 <i>(contd.)</i>	B. Tanks, vats and similar vessels: (1) Of a capacity of 30 gallons or more and designed for an operating pressure of less than 100 lb. per sq. inch: (a) Of a thickness not exceeding 0.25 inches (b) Of a thickness exceeding 0.25 inches (2) Other C. Other	 Free Free Free 12%

CHAPTER 78

LEAD AND ARTICLES THEREOF

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap	Free
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire	Free
78.03	Wrought plates, sheets and strip, of lead ...	Free
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1,700 grammes per square metre; lead powders and flakes	Free
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead	Free
78.06	Other, articles of lead: A. Containers and tubes B. Lead fibres or strands for packing, or ; Jagging C. Other	Free Free 12 %

CHAPTER 79

ZINC AND ARTICLES THEREOF

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
79.01	Unwrought zinc; zinc waste and scrap	Free
79.02	Wrought bars, rods, angles, shapes and sections of zinc; zinc wire	Free
79.03	Wrought plates, sheets and strip, of zinc; zinc foil zinc powders and flakes	Free
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc:	
	A. Rain water pipes	Free
	B. Other	Free
79.05	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc ...	Free
79.06	Other articles of zinc:	
	A. Of a kind used for domestic purposes ...	12 %
	B. Other	Free

CHAPTER 80

TIN AND ARTICLES THEREOF

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
80.01	Unwrought tin; tin waste and scrap	Free
80.02	Wrought bars; rods, angles, shapes and sections, of tin; tin wire	Free
80.03	Wrought plates, sheets and strip, of tin	Free
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding one kilogram per square metre; tin powders and flakes	Free
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints elbows, sockets and flanges), of tin	Free
80.06	Other articles of tin:	
	A. Of a kind used for domestic purposes ...	12%
	B. Other	Free

CHAPTER 82
**TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND
 FORKS, OF BASE METAL; PARTS THEREOF**

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
82.01	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry	Free
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades): A. Butchers' saws B. Other	Free Free
82.03	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps: A. Tweezers B. Perforating punches C. Sealing pliers and seal closers D. Other	Free Free Free Free
82.04	Hand tools, including mounted glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels mounted on frameworks (hand or pedal operated): A. Flat irons, bottle openers, cork screws, egg whisks, pokers, tongs and similar tools mainly used for domestic purposes B. Other	12% Free
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits	Free
82.06	Knives and cutting blades, for machines or for mechanical appliances: A. Blades and cutters of a kind used domestically or by butchers, bakers or other retail trader B. Other	12% Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	Free
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg. and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82-06: A. Knives of a kind used in industry or agriculture	12%
	B. Other	Free
82.10	Knife blades	12%
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips): A. Razor blades, including disposable razors	12%
	B. Other	12%
82.12	Scissors (including tailors' shears), and blades therefor	12%
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files)	12%
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware	12%
82.15	Handles of base metal for articles falling within heading Nos. 82.09, 82.13 or 82.14	12%

CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for hand-bags, trunks and the like, and parts of such frames, of base metal; keys for any of the foregoing articles, finished or not, of base metal: A. Padlocks and keys therefor	12%
	B. Road motor vehicle parts	12%
	C. Other	12%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, couch-work, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like:	
	A. Hinges	Free
	B. Door and window fittings	Free
	C. Road motor vehicle parts	12%
	D. Other	Free
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like of base metal	12%
83.04	Filing cabinets, racks, sorting boxes, paper trays paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03 ...	12%
83.05	Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags and similar stationery goods, of base metal	12%
83.06	Statuettes and other ornaments of a kind used indoors, of base metal	12%
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85, except heading No. 85.22):	
	A. Street lamps	Free
	B. Locomotive and railway rolling-stock lanterns	Free
	C. Hurricane lamps of a type which burn oil by means of a wick:	
	(1) Of a height not exceeding 12 inches excluding the carrying handle ...	Free
	(2) Of a height exceeding 12 inches excluding the carrying handle ...	Free
	D. Other	12%
83.08	Flexible tubing and piping, of base metal ...	Free
83.09	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal	12%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
83.10	Beads and spangles of base metal	12%
83.11	Bells and gongs, non-electric, of base metal, and parts thereof of base metal	12%
83.12	Photograph, picture and similar frames of base metal; mirrors of base metal	12%
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal:	
	A. Crown corks	Free
	B. Other	Free
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal	Free
83.15	Wire, rods, tubes, plates, electrodes and similar products of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying	Free

SECTION XVI

Machinery and Mechanical Appliances; Electrical Equipment;
Parts thereof

CHAPTER 84

BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam)	Free
84.02	Auxiliary plant for use with steam and other vapour generating boilers (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units	Free
84.03	Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
84.04	Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers	Free
84.05	Steam and other vapour power units, not incorporating boilers	Free
84.06	Internal combustion piston engines:	
	A. Aircraft engines	Free
	B. Marine engines	24%
	C. Road motor vehicle engines	24%
	D. Other:	
	(1) Industrial or for agricultural tractors	Free
	(2) Other	12%
84.07	Hydraulic engines and motors (including water wheels and water turbines)	Free
84.08	Other engines and motors:	
	A. Spring-operated and weight-operated motors	Free
	B. Other	Free
84.09	Mechanically propelled road rollers	Free
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds -	
	A. Industrial or for water supply, sewerage, drainage or irrigation, but not including pumps fitted with measuring devices	Free
	B. Road motor vehicle parts	12%
	C. Other	Free
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors and free-piston generators for gas turbines); fans, blowers and the like:	
	A. Industrial	Free
	B. Road motor vehicle parts	12%
	C. Other	Free
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air:	
	A. Industrial-for use in manufacturing establishments	Free
	B. Other	24%
84.13	Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
84.14	Industrial and laboratory furnaces and ovens, non-electric	Free
84.15	Refrigerators and refrigerating equipment (electrical and other):	
	A. Industrial	Free
	B. Other	24%
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	Free
84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:	
	A. Instantaneous and storage water heaters:	
	(1) For industry and laboratories	Free
	(2) Other	24%
	B. Industrial and laboratory equipment	Free
	C. Other	12%
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:	
	A. Road motor vehicle parts	12%
	B. Spin driers	24%
	C. Other	Free
84.19	Machinery for clearing or drying bottles or other containers; machinery for filling, closing, scaling, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish-washing machines:	
	A. Dish-washing machines	24%
	B. Other:	
	(1) Industrial	Free
	(2) Other	24%
84.20	Weighing machinery (excluding balances of a sensitivity of 5 centigrammes or better), including weight-operated counting and checking machines; weighing machine weights of all kinds	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
84.21	Mechanical appliances (whether or not hand operated) for project, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines: A. Road motor vehicle parts and accessories	12%
	B. Other	Free
94.22	Lifting, handling, loading or unloading machinery, telfers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No 84.23: A. Lifts	Free
	B. Other	Free
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile drivers; snow-ploughs, not self-propelled (including snow-plough attachments) ...	Free
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertilizer distributors); lawn and sports ground rollers	Free
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29)	Free
84.26	Dairy machinery (including milking machines) ...	Free
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like	Free
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination. plant fitted with mechanical or thermal equipment; poultry incubators and brooders: A. Plate mills and hammer mills	Free
	B. Other	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables ...	Free
84.30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing:	
	A. Industrial	Free
	B. Other	12%
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard	Free
84.32	Book-binding machinery, including book-sewing machines	Free
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	Free
84.34	Machinery, apparatus and accessories for type-founding or typesetting; machinery, other than the machine-tools of headings Nos. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):	
	A. Of a kind used in offices	12%
	B. Other	Free
84.35	Other printing machinery, machines for uses ancillary to printing:	
	A. Of a kind used in offices	12%
	B. Other	Free
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines ...	Free
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on	

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
84.37 (<i>contd.</i>)	such machines, including warping and warp sizing machines: A. Industrial B. Other	Free Free
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles): A. Parts and accessories of heading No. 84.37B B. Other	Free Free
84.39	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat-making machines and hat-making blocks	Free
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor: A. Domestic and laundry type washing machines, wringers and mungles; shaker tumblers; tumble dryers; ironing machines and steam presses for pressing garments; dry cleaning machines B. Other	24% Free
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles	Free
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries	Free
84.44	Rolling mills and rolls therefor	Free
84.45	Machine-tools for working metal or metallic carbides, not being machines falling within heading No. 84.49 or 84.50	Free
84.46	Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49	Free
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49	Free
84.48	Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand ...	Free
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor ...	Free
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances	Free
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines	12%
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines incorporating a calculating device	12%
84.53	Statistical machines of a kind operated in conjunction with punched cards (for example, sorting, calculating and tabulating machines); accounting machines operated in conjunction with similar punched cards; auxiliary machines for use with such machines (for example, punching and checking machines)	Free
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing, machines, coin-sorting machines, win-counting and wrapping machine, pencil-sharpening machines, perforating and stapling, machines)	12%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No.: A. Falling within heading 84.51, 84.52 and 84.54 B. Falling within heading 84.53	12% Free
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	Free
84.57	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	Free
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	12%
84.59	Machinery and mechanical appliances (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter: A. Industrial B. Other	Free 12 %
84.60	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metallic carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	Free
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves: A. Industrial B. Road motor vehicle parts C. Other	Free 12 % 12 %
84.62	Ball, roller or needle roller bearings	Free
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other	

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
84.63 (<i>contd.</i>)	variable speed gears), fly-wheels, pulleys and pulley blocks, clutches and shaft couplings: A. Industrial or for agricultural tractors ...	Free
	B. Road motor vehicle parts ...	12%
	C. Other ...	Free
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings: A. Road motor vehicle parts ...	12 %
	B. Other ...	Free
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter: A. Industrial ...	Free
	B. Other ...	12%

CHAPTER 85

**ELECTRICAL MACHINERY AND EQUIPMENT;
PARTS THEREOF**

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors: A. Industrial ...	Free
	B. Road motor vehicle parts ...	10%
	C. Other ...	Free
85.02	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads ...	Free
85.03	Primary cells and primary batteries: A. Batteries specially designed for use with portable lighters ...	10%
	B. Other ...	10%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
85.04	Electric accumulators: A. Industrial	Free
	B. Other	12%
85.05	Tools for working in the hand, with self-contained electric motor	Free
85.06	Electro-mechanical domestic appliances, with self-contained electric motor	24%
85.07	Shavers and hair clippers, with self-contained electric motor: A. Of a kind used solely in agriculture	Free
	B. Other	24%
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs), generators (dynamos and alternators) and cut-outs for use in conjunction therewith: A. Sparking plugs and glow plugs	12%
	B. Other- (1) Suitable for use in road motor vehicles	12%
	(2) Other	Free
85.09	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles	12%
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09: A. Miners' safety lamps	Free
	B. Other	12%
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting	Free
85.12	Electrical instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electrothermic domestic appliances; electric heating resistors, other than those of carbon: A. Electric instantaneous or storage water heaters and immersion heaters for permanent installation: (1) For Industry and Laboratories	Free
	(2) Other	24%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
85.12	B. Other	24%
(<i>contd.</i>) 85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems)	12%
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers	24%
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus: A. Radio Receiving Sets: (1) If sales tax paid on parts (2) Other B. Television receiving sets and radiograms C. Suitable for use as parts of radio or television receiving sets or radiograms ... D. Television apparatus for the observation and control of industrial operations E. Other	Free 12% 24% 18% Free 24%
85.16	Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields	Free
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16	12%
85.18	Electrical capacitors, fixed or variable: A. Industrial or for scientific use B. Suitable for use as parts of radio or television receiving sets or radiograms ... C. Other	Free 18% 12%
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays fuses, lightning arrestors, surge suppressors, plugs, lampholders, terminals, terminal strips resistors, fixed or variable (including potentiometers), other than heating resistors; switchboards (other than telephone switchboards) and control panels:	

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
85.19 (contd.)	A. Suitable for use in road motor vehicles or domestic appliances	12%
	B. Suitable for use as parts of radio or television receiving sets or radiograms ...	18%
85.20	C. Other	Free
	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); electrically ignited photographic flash-bulbs:	
	A. Filament lamps designed to operate on voltages of 100 to 250 volts, of 200 watts or less, but not including tubular, miniature or coloured indicator lamps ...	12 %
	B. Other	12%
85.21	Thermionic, cold cathode and photocathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted transistors and similar mounted devices incorporating semi-conductors; mounted piezo-electric crystals:	
	A. Industrial	Free
	B. Suitable for use as parts of radio or television receiving sets or radiograms ...	18%
	C. Other	12%
85.22	Electrical goods and apparatus (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter:	
	A. Mixing units for sound reproduction ...	24%
	B. Other	Free
85.23	Insulated (including enamelled or amodised) electric wire, cable, bars, strip and the like (including coaxial cable), whether or not fitted with connectors:	
	A. Having conductors of plain, high conductivity copper or aluminium wires, insulated or sheathed with polyethelene or polyvinylchloride or both, whether or not steel wire armoured, of which the single, or any individual core, as the case may be, exceeds one-sixteenth of an inch in diameter and of which the overall greatest cross-sectional width does not exceed 1¼ inches	Free
	B. Other	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes: A. Carbon articles of a kind suitable for use in domestic machines, apparatus and appliances or in road motor vehicles B. Other	12% Free
85.25	Insulators of any material	Free
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25	Free
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating material ...	Free
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter: A. Industrial B. Suitable for use as parts of Radio or Television receiving sets or Radiograms C. Other	Free 18% Free

SECTION XVII

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

CHAPTER 87

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys	Free
87.02	Motor vehicles for the transport of persons, goods or materials (including sport motor vehicles other than those of heading No. 87.09): A. Passenger carrying motor-cars (including estate cars, station wagons, motor-caravans, mini-buses and the like)	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
87.02 (<i>contd.</i>)	B. Ambulances and hearses	Free
	C. Dumpers	Free
	D. Load-carrying vehicles of a carrying capacity of not less than 3 tons, buses and coaches with seating for not less than 14 passengers, four-wheel drive vehicles, and chassis therefor, whether assembled or not	Free
	E. Other	Free
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02:	
	A. Fire-engines, fire-escapes, and street cleansing vehicles	Free
	B. Lorries fitted with ladders or elevator platforms for the maintenance of street lighting, overhead cables and the like	Free
	C. Spraying lorries of all kinds	Free
	D. Mobile radiological units and mobile clinics	Free
	E. Other	Free
87.04	Chassis fitted with engines, for the motor vehicles falling within headings Nos. 87.01, 87.02 or 87.03	Free
87.05	Bodies (including cabs) for the motor vehicles falling within headings Nos. 87.01, 87.02, or 87.03	Free
87.06	Parts and accessories of the motor vehicles falling within headings Nos. 87.01, 87.02 or 87.03:	
	A. Specialised parts of vehicles of 87.01 or 87.02B, C and D (1) or 87.03A, B, C and D	Free
	B. Parts of vehicles for assembly into complete vehicles by a manufacturer approved in that behalf by the Minister	Free
	C. Other	Free
87.07	Works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods (for example, fork-lift trucks and platform trucks);	12%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
87.07 (<i>contd.</i>)	tractors of the type used on railway station platforms; parts of the foregoing trucks and tractors	Free
87.08	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Free
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds	Free
87.10	Cycles (including delivery tricycles) not motorised:	
	A. If sales tax has been paid on parts ...	Free
	B. Other	12%
87.11	Invalid carriages fitted with means of mechanical propulsion (motorised or not)	Free
87.12	Parts and accessories of articles falling within headings Nos. 87.09, 87.10 or 87.11:	
	A. Parts and accessories of articles falling within heading No. 87.09	12%
	B. Parts and accessories of articles falling within heading No. 87.11	Free
	C. Parts and accessories of articles falling within heading No. 87.10:	
	(1) Frames, together with front fork and back stay	12%
	(2) Frames without front fork and back stay	12%
	(3) Front forks	12%
	(4) Back stays	12%
	(5) Handle-bars (with or without fittings)	12%
	(6) Saddles	12%
	(7) Rims	12%
	(8) Other	12%
87.13	Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof:	
	A. Invalid carriages	Free
	B. Other	18%
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof:	
	A. Trailers specially designed for attachment to or for the conveyance of tractors	Free
	B. Trailers specially designed for attachment to or for the conveyance of the machinery in heading No. 84.23 ...	Free
	C. Agricultural wagons, carts and trailers ...	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
87.14 (<i>contd.</i>)	D. Carts and trailers imported for public services in connection with the collection and disposal of refuse	Free
	E. Wheelbarrows, sack-trucks and hand-trolleys and similar hand-propelled vehicles of a kind used in industry ...	Free
	F. Other trailers, including semi-trailers, designed for use with motive units as articulated vehicles	Free
	G. Other	18%

SECTION XVIII

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

CHAPTER 90

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material: A. Suitable for use with the articles of sub-headings 90.05, 90.07B or 90.09B B. Other	24% Free
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked: A. Suitable for use with the articles of sub-headings 90.05, 90.07B or 90.09B ... B. Other	24% Free
90.03	Frames and mountings, and Parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like: A. For goggles, other than those of sub-heading 90.04B	12%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
90.03 (<i>contd.</i>)	B. Other	Free
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other:	
	A. Spectacles and other articles for correct- ing vision	Free
	B. Goggles, specially designed for safety and protective purposes in industry ...	Free
	C. Other	12%
90.05	Refracting telescopes (monocular and binocular) prismatic or not	24%
90.06	Astronomical instruments (for example, re- flecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	Free
90.07	Photographic cameras; photographic flash-light apparatus:	
	A. Cameras, specialised for medical use; survey cameras; lithographic process cameras	Free
	B. Other	24%
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combi- nation of these articles	24%
90.09	Image projectors (other than cinematographic projectors); photographic (except cinemato- graphic) enlargers and reducers:	
	A. Enlargers and reproducers of an indus- trial nature	Free
	B. Other	24%
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (contact type); spools or reels for film; screens for projectors:	
	A. Specialised machines and apparatus of an industrial nature	Free
	B. Other	24%
90.11	Microscopes and diffraction apparatus, electron and proton	Free
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image	Free
90.13	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter:	
	A. Hand magnifying glasses and magnifiers	12%

Tariff No.	Tariff Heading	Sales Tax Rate
90.13 (<i>contd.</i>)	B. Searchlights and spotlights	12%
	C. Other	Free
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; range-finders	Free
90.15	Balances of a sensitivity of five centigrammes or better, with or without their weights	Free
90.16	Drawing, marking-out and mathematical calculating instruments, drafting, machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors: A. Measuring rods, tape measures, spring rules and the like	12%
	B. Other	Free
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments)	Free
90.18	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators): A. Massage apparatus of a kind used domestically	24%
	B. Breathing appliances: (1) For professional use	Free
	(2) Other	Free
	C. Other	Free
90.19	Orthopaedic appliances, surgical belts, trusses and the like; artificial limbs, eyes, teeth and other artificial parts of the body; deaf aids; splints and other fracture appliances	Free
90.20	Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus) X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
90.21	Instruments, apparatus or models, designed Solely for demonstrational Purposes (for example, in education or exhibition), unsuitable for other uses	Free
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)	Free
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, Psychrometers, recording or not; any combination of these instruments: A. Suitable for use as parts or accessories of motor vehicles B. Of a type used for domestic purposes C. Other	12% 12% Free
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically, controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14: A. Suitable for use in motor vehicles B. Suitable for use in domestic appliances C. Other	12% 12% Free
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), or calorimeters); microtomes: A. Exposure meters B. Other	24% Free
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor	Free
90.27	Revolution counter so production counters, taximeters, mileometers, pedometers and the like, speed indicators (including mag-	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
90.27 <i>(contd.)</i>	netic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes: A. Integral parts of industrial machinery ... B. Stroboscopes (but not including stroboscopic tachometers). C. Suitable for use in road motor vehicles D. Other	Free Free 12 % Free
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus: A. Suitable for use in motor vehicles ... B. Other, being electrical revolution counters, production counters, and the like: (1) Integral parts of industrial machinery (2) Other C. Other	12% Free Free Free
90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within headings Nos. 90.23, 90.24, 90.26, 90.27 or 90.28	The rate of tax applicable to the article of which the goods are parts or accessories

CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
91.01	Pocket watches, wrist-watches and other watches, including stop-watches	18%
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03)	18%
91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels	18%
91.04	Other clocks: A Tower clocks B. Other	Free 18%
91.05	Time of day recording apparatus; apparatus with clock or watch movements (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time	18%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor	18%
91.07	Watch movements (including stop-watch movements), assembled	18%
91.08	Clock movements, assembled	18%
91.09	Watch cases and parts of watch cases, including blanks thereof	18 %
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	18%
91.11	Other clock and watch parts	18%

CHAPTER 92

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
92.01	Pianos (including automatic pianos, whether or not with key boards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps	24%
92.02	Other string musical instruments	24%
92.03	Pipe and reed organs, including harmoniums and the like	24%
92.04	Accordions, concertinas and similar musical instruments; mouth organs	24%
92.05	Other wind musical instruments	24%
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	24%
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example pianos, organs, accordions)	24%
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boats-wains' pipes)	24%
92.09	Musical instrument strings	24%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
92.10	Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds	24%
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks with or without sound-heads; television image and sound recorders and reproducers, magnetic	24%
92.12	Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording: A. Recordings, in the form of tapes and discs, for the sole use of public broadcasting organizations B. Recordings containing spoken messages of a business or personal nature C. Gramophone records D. Other	Free Free 24% 24%
92.13	Other parts and accessories of apparatus falling within heading No. 92.11	24%

SECTION XIX

Arms and Ammunition; Parts thereof

CHAPTER 93

ARMS AND AMMUNITION; PARTS THEREOF

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
93.01	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor	Free
93.02	Revolvers and pistols, being firearms	Free
93.03	Artillery weapons, machine-guns, sub-machine guns and other military firearms and projectors (other than revolvers and pistols)	Free
93.04	other firearms, including Very light pistols and revolvers for firing blank ammunition only, line-throwing guns and the like: A. Military B. Other	Free 24%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
93.05	Arms of other descriptions, including air spring and similar pistols, rifles and guns: A. Military B. Other	Free 24%
93.06	Parts of arms, including roughly sawn gun stock blocks and gun barrel blanks, but not including parts of side-arms	Free
93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wards; lead shot prepared for ammunition: A. Sporting Ammunition B. Other	24% Free

SECTION XX

Miscellaneous Manufactured Articles

CHAPTER 94

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
94.01	Chairs and other seats other than those falling within heading No. (94.02), whether or not convertible into beds, and parts thereof: A. If sales tax has been paid on materials ... B. Other	Free 12%
94.02	Medical, dental, surgical or veterinary furniture (for example, operating tables; hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles: A. Hairdressers' chairs and parts thereof B. Other	24% Free
94.03	Other furniture and parts thereof: A. If sales tax has been paid on materials ... B. Other	Free 12%
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material	

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
94.04 (<i>contd.</i>)	or of expanded foam or sponge rubber or expanded foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eider-downs, cushions, pouffes, and pillows): A. Stuffed or padded with materials falling within heading 14.02 B. Other	12% 12%

CHAPTER 96

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles	Free
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops: A. Specialised parts of industrial machinery and appliances B. Hand scrubbing brushes and footwear cleaning brushes of natural fibre mounted in or backed by wood C. Paint, distemper, varnish, tar and similar flat brushes: (1) Not exceeding 21 inches in width (2) Exceeding 21 inches in width D. Other	Free Free 12 % 12% 12 % 12%
96.03	Prepared knots and tufts for broom and brush making	Free
96.04	Feather dusters	Free
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	24%
96.06	Hand sieves and hand riddles, of any material: A. Of a kind used for domestic purposes B. Other	Free Free

CHAPTER 97
**TOYS, GAMES AND SPORTS REQUISITES;
 PARTS THEREOF**

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
97.01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor-cars); dolls' prams and dolls' push-chairs	12%
97.02	Dolls	12%
97.03	Other toys; working models of a kind used for recreational purposes	12%
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites): A. Playing cards of all kinds B. Other	24% 24%
97.05	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)	24 %
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97-04)	12%
97.07	Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds", lark mirrors and similar hunting or shooting requisites: A. Artificial flies for fishing B. Other	24% 24%
97.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	24%

CHAPTER 98
MISCELLANEOUS MANUFACTURED ARTICLES

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles	12%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate,</i>
98.02	Slide fasteners and parts thereof	12%
98.03	Fountain pens, stylograph pens and pencils (including ball-point pens and pencils) and other pens, pen-holders pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05	18%
98.04	Pen nibs and nib points	12%
98.05	Pencils (other than pencils of heading No. 98.03); pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors and billiard chalks ...	12%
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not	Free
98.07	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	12%
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes ...	12%
98.09	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar, forms; copying pastes with a basis of gelatin whether or not on a paper or textile backing	12%
98.10	Mechanical lighters and similar lighters including chemical and leectrical lighters, and parts thereof, excluding flints and wicks: A. Portable lighters, complete or incomplete (including bodies) B. Parts of portable lighters C. Other lighter and parts thereof	12% 12% 12%
98.11	Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof	24 %
98.12	Combs, hair-slides and the like	12%
98.13	Corset busks and similar supports for articles of apparel or clothing accessories	12 %
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor ...	24%
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners	12%
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing	12%

Second
Schedule
amended

28. The Second Schedule to the Act is amended in Part A by deleting item 2 which provides for exemptions in favour of the Governments of the United Republic of Tanzania, the Republic of Kenya and the Republic of Uganda.

PART VIII

AMENDMENTS TO THE REFUND OF FISCAL CHARGES (LOCALLY MANUFACTURED GOODS) ACT, 1970

Construction
Acts, 1970
No. 8

29. This Part shall be read as one with the Refund of Fiscal Charges (Locally Manufactured Goods) Act, 1970 (hereinafter referred to as "the Act").

Long We
amended

30. The Act is amended in the long title by deleting the words "customs duties and excise duties" and substituting therefor the words "customs duties, excise duties and sales tax."

Section 2
amended

31. Section 2 of the Act is amended by deleting the definition "fiscal charges" and substituting therefor the following definition:

"Acts 1969 No. 30 "fiscal charges" means customs duty and excise duty, and includes sales tax payable under the Sales Tax Act, 1969."

Section 3
amended

32. Section 3 of the Act is amended-

(a) by deleting subsection (1) and substituting therefor the following subsection-

"(1) Where the Minister is satisfied that any article manufactured in the United Republic has been or will be exported, he may, by order published in the *Gazette*, direct that the customs duties or sales tax paid on the component articles and the excise duty or sales tax, if any, paid on such manufactured article, or such portion of such customs duties, excise duty or sales tax as the Minister may determine, be refunded to the person who has exported, or who will export, such article, and upon such order being made the customs duties, excise duty or the sales tax, or such portion thereof as may be specified in the order, shall be refunded to the person named in such order."

(b) by adding immediately below subsection (3) the following subsection:

"(4) Where an order is made under subsection (1) for a refund of sales tax in respect of any article on which such sales tax is payable, but the sales tax so payable has not been paid, the order shall operate as an order remitting payment of the sales tax to the extent specified therein subject to the condition that such article shall be exported within three months of the order being made or such longer period as the Principal Secretary to the Treasury may allow, and in any such case references in this Act to a refund of sales tax shall be construed, *mutatis mutandis*, as references to such remission."

PART IX

AMENDMENTS TO THE RENT TAX ACT, 1970

- 33.** In this Part "the Act" means the Rent Tax Act, 1970. Inter-pretation
- 34.** Section 6 of the Act is repealed and replaced by the following section:
- "6. Where a landlord fails to pay the whole or any part of the rent tax in respect of any premises within one month of the due date he shall be liable to pay by way of penalty an additional tax equal to ten per centum of the unpaid amount, and if such amount remains unpaid for more than one month after the due date, the rate of such additional tax shall be increased by ten per centum of the unpaid amount for the second and every succeeding month after the due date, or any part of such second or succeeding month, during which such amount remains unpaid."
- Section 6 repealed and replaced Act, 1970 No. 19
- 35.** Section 7 of the Act is amended in subsection 40-
- (a) by deleting the word "fifty" which occurs in the fourth line and substituting therefor the word "ten";
- (b) by deleting the words "fifty per centum" which occur in the seventh line and substituting therefor the words "ten per centum of the amount."
- Section 7 amended
- 36.** The Act is amended by adding the following new section immediately below section 7 -
- 7A.**-(1) Any additional tax by way of penalty relating to penalty under section 6 or section 7 shall, for the purposes of this Act be deemed to be rent tax and shall be collected and recoverable accordingly.
- (2) The Commissioner may, in his absolute discretion, remit the whole or part of any additional tax payable by way of penalty."
- New section 7A added
- "Provisions relating to penalty

PART X

AMENDMENTS TO THE ENTERTAINMENTS TAX ACT, 1970

- 37.** This Part shall come into operation on the fifteenth day of June, 1973. Commence-ment
- 38.** The Entertainments Tax Act, 1970 is amended-
- (a) in Part A of the First Schedule, by deleting items (d), (iii), (iv) and (v) and substituting therefor the following: Schedule amended Acts, 1970 No. 21

(ii) any theatrical or musical performance in cinematographic theatre licenced as such under the Cinematographic Ordinance.",

(b) in Part B of the First Schedule by deleting items (ii) and (iii).

PART XI

AMENDMENTS TO THE TOBACCO (IMPOSITION OF TAX) ACT, 1970

Interpretation

39. This Part shall be deemed to have come into operation on the fifteenth day of June, 1973.

Rate of Tobacco Tax raised Act, 1970 No. 22

40. Section 3 of the Tobacco (Imposition of Tax) Act, 1970 is amended in subsection (2) by deleting the words "five per centum" where they occur in the second line and substituting therefor the words "seven and half per centum."

PART XII

AMENDMENTS TO THE FOREIGN COMMERCIAL VEHICLES (LICENSING) ACT, 1970

Commencement

41. This Part shall be deemed to have come into operation on the fifteenth day of June, 1973.

Amendment of the definition "commercial vehicle" Acts, 1970 No. 23

42. Section 2 of the Foreign Commercial Vehicles (Licensing) Act, 1970 is amended in subsection (1), by deleting the definitions "commercial vehicle" and "foreign commercial vehicle" and substituting therefor the following definition-

"commercial vehicle" means any motor vehicle which is-

- (a) constructed or adapted for use for the conveyance of goods in the course of trade, commerce or agriculture; or
- (b) being used for carriage of passengers for hire or reward; or
- (c) constructed or adapted for the conveyance of not less than eleven passengers;

"foreign commercial vehicle" means any commercial vehicle not registered under Part I of the Traffic Ordinance or which, if duly registered under the Traffic Ordinance is also at the same time, registered under the corresponding provisions of the law regarding registration and licensing of motor vehicles in any other country, and includes any vehicle which is deemed, by regulations made under this Act, to be a foreign commercial vehicle for the purposes of this Act;"

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PART XIII

AMENDMENTS TO THE COMPANIES (REGULATION OF DIVIDENDS AND SURPLUSES AND MISCELLANEOUS PROVISIONS) ACT, 1972

Commencement

43. This Part shall be deemed to have come into operation on the fifteenth day of June, 1972.

Amendment of definition "approved" net worth Acts, 1972 No. 22

44. Section 2 of the Companies (Regulation of Dividends and Surpluses and Miscellaneous Provisions) Act, 1972 is amended in the definition "approved networth" by deleting the semi-colon which occurs at the end of the definition, substituting therefor "; and" and adding immediately below paragraph (b) of the definition the following paragraph and proviso (the proviso being a proviso to the whole of the definition):-

"(c) the amount realised in the financial year in respect of which the approved net worth is determined, by the issue, with the consent of the Treasury Registrar, of any further shares in the company:

Provided that, for the purposes of paragraph (a)-

- (i) where a company first commenced its business in the year in which the effective date occurs, the relevant financial year in respect of such company shall be the financial year in which it commences its business and its net worth shall be determined on the basis of a properly audited balance sheet in respect of that financial year.
- (ii) where a company's net worth has been determined on the basis of a properly audited balance sheet in respect of the relevant financial year, such financial year shall continue to be regarded as the company's relevant financial year notwithstanding that subsequent to the determination of such net worth the company produces a properly audited balance sheet in respect of any other financial year preceding the effective date;"

PART XIV

AMENDMENTS TO THE BUSINESS LICENSING ACT, 1972

45. This Part shall be deemed to have come into operation on the fifteenth day of June 1973.

46. Section 5 of the Business Licensing Act, 1972 is amended-

- (a) in subsection (1) by deleting paragraph (d) and substituting therefor the following paragraph: -
 "(d) the business of an itinerant trader;"
- (b) by adding immediately below subsection (4) the following new subsection:

"(5) For the purposes of this section "itinerant trader" means any person who, either on his own behalf, or as an agent for another person, travels from place to place, selling or offering or exposing for sale, any goods, wares or merchandise, other than cattle or other livestock, carried by him at the time when such sale or offer for sale is made, and includes any person buying and offering to buy for re-sale, any goods, wares, or merchandise, other than cattle or other livestock:

Provided that a person shall be deemed not to be an itinerant trader if-

- (a) he carries such goods, wares or merchandise in any motor vehicle or in any trailer drawn by a motor vehicle; or
- (b) he is commercial traveller; or
- (c) he sells textiles."

Commence-
ment

Amendments
in relation
to itinerant
traders
Acts, 1972
No. 25

New section
10A added

47. The Business Licensing Act, 1972 is amended by adding the following section immediately below section 10:

"Permits
authorizing
carrying on
of business
for short
periods

10A.-(1) Notwithstanding the provisions of section 10 where a person has made an application for a business licence before the date specified in paragraph (a) or, as the case may be, paragraph (b), of subsection (1) of section 10 and no decision on such application is made within twenty-one days of such date, it shall be lawful for such person to carry on the business to which the application relates if he is the holder of a permit authorizing him to carry on such business.

(2) A permit under subsection (1) may be granted by the licensing authority with whom the application for business licence is lodged on payment by the applicant of a fee of an amount equal to one-tenth of the fee payable for the business licence applied for or one hundred shillings, whichever be the larger amount:

Provided that in the event of the business licence applied for being granted, the fee paid for the permit shall be refunded to the licensee.

(3) Every permit granted under subsection (2) shall expire on the date on which the licensing authority's decision on the application for a business licence is communicated to the applicant."

Section 27
amended

48. Section 27 of the Business Licensing Act, 1972 is amended in subsection (1) by renumbering paragraph (d) as paragraph (e) and by inserting immediately below paragraph (c) the following paragraph:

(d) prescribing forms for permits under section 10A, and providing for conditions subject to which such permits may be issued;"

PART XV

AMENDMENTS TO THE TRAINING LEVY ACT, 1972

Commence-
ment
Acts 1972
No. 26

49. This Part shall be deemed to have come into operation on the date on which the Training Levy Act, 1972 come into operation.

Section 4
amended

50. Section 4 of the Training Levy Act, 1972 is amended by adding immediately below subsection (2) the following subsection:

"(3) Where an employee occupies any premises owned by the employer or of which the employer is the tenant, the employee shall be deemed to be in receipt of a housing allowance of fifteen per centum of his remaining chargeable emoluments:

Provided that where the employee pays rent or other monetary consideration to his employer for such premises, the housing allowance shall be reduced by the amount so paid."

PART XVI

REPEALS

51. The written laws specified in the first and second columns of the Schedule to this part are hereby repealed and shall be deemed to have been repealed with effect from the date specified opposite thereto in the third column of the said Schedule.

Repeal of certain written laws

SCHEDULE

<i>Title</i>	<i>Reference</i>	<i>Date of repeal</i>
(1) The Salt Consumption Tax Ordinance	Cap. 201	15th June, 1973
(2) The Itinerant Traders Ordinance	Cap. 207	15th June, 1973

PART XVII

REPEAL OF PROVISIONS RELATING TO CERTAIN LICENCES AND FEES

52. This Part shall be deemed to have come into operation on the fifteenth day of June, 1973.

Commencement

53. Notwithstanding the provisions of the Municipalities Ordinance, the Local Government Ordinance, the Education Act, 1969 or any other written law whatsoever the requirement under any written law for a dog licence, a ngoma licence or permit, a bicycle licence or a hawker's licence, or the payment of any fee for the attendance of any pupil at any Government primary school or a primary school owned by a local authority, or the payment of any tax, cess or levy on the movement of any agricultural product from a district in Tanganyika to another district in Tanganyika, or for the payment to a local authority of an auction fee on a sale of any agricultural product sold at a market shall cease to have effect and all provisions of any written law providing for any such licence, permit, fee, tax, cess or levy shall, to the extent to which such written law provides for such licence, permit, fee, tax, cess or levy cease to have effect and be deemed to have been repealed; and no, local or other authority or public officer or any other person shall, notwithstanding any provision to the contrary in any other written law, have any power to require, impose, issue or collect any such licence, permit, fee, tax, cess or levy as aforesaid.

Addition of certain licences and fees
Cap. 105
Cap. 333
Act, 1969
No. 50

PART XVIII

MODIFICATION OF THE EAST AFRICAN INCOME TAX (MANAGEMENT) ACT

54. This Part shall be deemed to have come into operation on the fifteenth day of June, 1973.

Commencement

55. The provisions of subsection (3) of section 10 of the Treaty for East African Co-operation (Implementation) Act, 1967, shall apply in relation to this Part as being a written law of the United Republic expressly providing that the provisions of this Part shall have effect notwithstanding any provision to the contrary in the East African Income Tax (Management) Act.

Application Acts 1967
No.-
Community laws, 1970
Cap. 24

Modification
of Second
Schedule

56. The East African Income Tax (Management) Act shall take effect, as from the date of the commencement of this Part, as it m its application to Tanzania, the provisions of that Act spedified m the first column of the Schedule to this Part were amended m the manner specified opposite thereto in the second column of the said Schedule:

—————
SCHEDULE
—————

COLUMN I

COLUMN 2

(A) Section 13

Add immediately below subsection (5) the following subsection:

Tanzania
Acts 1972
No. 22

Cap. 212

"(5A) Where pursuant to and in compliance with an order made under section 12 of the Companies (Regulation of Dividends and Surpluses and Miscellaneous Provisions) Act, 1972 of Tanzania a Company incorporated outside Tanga, nyika (hereinafter in this subsection referred to as "the foreign company") causes a company to be incorporated under the Companies Ordinance of Tanganyika (such company so incorporated is hereinafter in this subsection referred to as "the local company) and transfers to such local company all of its assets, liabilities and business in Tanganyika, and the Minister for Finance of Tanzania is satisfied that the local company is a company over which the foreign company has control or that both the foreign company and the local company are controlled by the same person or persons, he may, by order under, his hand, direct that the local company shall be entitled to a deduction, in the year of income in which it succeeds to the business of the foreign company, in respect of such part of any deficit in the total income of the foreign company of the year of income in which it ceased to carry on business in Tanganyika as is attributable to any losses incurred by the foreign company tin the business in that year of income or in earlier years of income, and where any such order is made the provisions of subsection (4) shall apply in relation to the business carried on by the foreign company prior to such transfer and the business carried on by the local company subsequent to the transfer as if both the businesses were one business carried on by the same person."

Add the following proviso to sub-paragraph (4):

(B) Second
Schedule
paragraph
15

Tanzania
Acts,
1972
No. 2

"Provided that where pursuant to and in compliance with the provisions of an order made under section 12 of the Companies (Regulation of Dividends and Surpluses and Miscellaneous Provisions) Act, 1972 of the United Republic of Tanzania a company incorporated outside Tanganyika and carrying on business in Tanganyika (hereinafter referred to in this paragraph as "the foreign company") causes a company to be incorporated under the Companies Ordinance of Tanganyika (such company so incorporated is hereinafter referred to -in this paragraph as "the local company") and transfers to such local company an of its assets, the Minister for Finance of the Unite Republic may, by order under his hand, direct that an election may be made under sub-paragraph (3) notwithstanding that the foreign company is not a resident company."

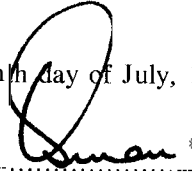
PART XIX

VALIDATION OF SUBSIDIARY LEGISLATION

57. Notwithstanding any other written law, where any written law is amended by this Act with effect from a date prior to the enactment of this Act, any subsidiary legislation made or purporting to have been made under such written law pursuant to such amendment but prior to the enactment of this Act shall be, and it is hereby declared to have always been, as valid and lawful as if this Act had been in operation when such subsidiary legislation was made.

Validation of subsidiary legislation made consequent to amendments before the enactment of this Act

Passed in the National Assembly on the nineteenth day of July, 1973.


Clerk of the National Assembly,