

THE CUSTOMS TARIFF ACT, 1976

ARRANGEMENT OF SECTIONS

<i>Section</i>	<i>Title</i>
1. Short title.	
2. Act to extend to Zanzibar.	
3. Interpretation.	
4. Import duty and suspended duty.	
5. Provisions as to suspended duty.	
6. Power of Commissioner-General to grant refund of import duty and suspended duty.	
7. Power of Minister to remit suspended duty and import duty.	
8. Minister may amend, etc., Third Schedule.	
9. Effect of alteration of import duty and suspended duty on contract for sale.	
10. Agreements with Kenya and Uganda.	
I 1. Duties collected on imports by CD unity and Corporations to be paid into General Fund of Community.	
12. Repeal and savings.	

FIRST SCHEDULE

SECOND SCHEDULE

THIRD SCHEDULE

THE UNITED REPUBLIC OF TANZANIA



No. 12 OF 1976

I ASSENT,

12TH NOVEMBER, 1976

An Act to repeal and replace the Customs Tariff Act, 1969 and to provide for the imposition of suspended duties and import duties on goods imported into Tanzania

[-----]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Customs Tariff Act. 1976.	Short title
2. This Act shall extend to Zanzibar as well as to Tanganyika.	Act to extend to Zanzibar
3. In this Act, unless the context otherwise requires-	Interpretation
"domestic" mews suitable for use in a house, an hotel, a restaurant or a retail or similar establishment;	
"industrial" in relation to an article, means that the article has been -hewn to the satisfaction of the Commissioner-General to be made for use solely or principally as industrial apparatus, plant or machinery or as a specialized part thereof;	
"the Management Act" means the East African Customs and Transfer Tax Management Act of the East African Community-.	Cap. 27 Community Laws
"suspended duty" means the duty chargeable under paragraph (b) of subsection (1) of section 4 of this Act;	
"%" means percentage of value.	
(2) Subject to subsection (1) of this section, this Act all be read and construed as one with the Management Act.	
(3.) The interpretation of the First Schedule to this Act shall be governed by the following principles-	

(a) the titles of Sections, Chapters and Subchapters are provided for ease of reference only, and for legal purposes classification shall be determined according to the terms of the headings and any relative section or Chapter notes and (provided such headings or notes do not otherwise require) according to the following provisions of this subsection:

(b) (i) any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as imported, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or failing to be classified as complete or finished by virtue of this subsection). imported unassembled or disassembled; and where parts of any such articles are separately imported the Commissioner-General may in his discretion -apply this paragraph to any such parts;

(ii) a reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations, of that material or substance with other materials or substances; any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of that material or substance; the classification of goods consisting of more than one material or substance shall be according to the principles contained in paragraph (c) of this subsection;

(c) where, for any reason, goods are *prima facie* classifiable under two or more headings, classification shall be effected as follows-

(i) the heading which provides the most specific description shall be preferred to headings providing a more general description (sub-headings being disregarded);

(ii) mixtures and composite goods which consist of different materials or are made up of different components and which cannot be classified by reference to sub-paragraph (i) of this paragraph shall be classified as if they consisted of the material or component which gives the goods their essential character, in so far as this criterion is applicable;

(iii) where goods cannot be classified by sub-paragraph (i) or (ii) of this paragraph, they shall be classified under the heading which involves the higher or highest rate of import duty; and, in determining for the purposes of this subsection which is the higher or highest rate of import duty applicable, goods which are free of import duty shall be treated as if they were liable to a rate of import duty lower than any other rate appearing in the First Schedule to this Act, and regard shall be had to any additional import duty or suspended duty as well as to the basic rate of import duty;

(d) goods not falling within any heading of the First Schedule shall be classified under the heading appropriate to the goods to which they are most akin;

(e) the classification of goods within a heading shall be determined by applying, as between sub-headings, the saute rules as applied between headings and (except in so far as the contrary intention appeals) terms used in a sub-heading are to be interpreted in the same way as in the heading;

(f) where, in any heading of the First Schedule, parts of articles are classified with those articles, mention of any of the articles in a sub-heading of that heading shall be deemed to include a mention of parts of such articles, except in so far as the contrary intention appears from the wording of the subheading;

(g) where any suspended duty or import duty is charged according to any specified weight, measure, strength or value, such suspended duty or import duty shall be deemed to apply in the same proportion to any greater or less weight, measure, strength or value, as the case may be, except where specific provision is made to the contrary,

(h) suspended duty or import duty chargeable per unit of weight is to be calculated on the net weight of the whole of the goods, except where otherwise indicated; and the net weight is arrived at either by actual weighing net or by deducting from the gross weight either the actual tare or such allowance for tare as may be fixed by the Commissioner-General under section 112 of the Management Act in, accordance with the conditions so fixed:

Provided that, where for any reason it is not possible to calculate or make allowance for tare, the goods shall be liable to suspended duty and import duty according to the gross weight of the goods and their packing;

(i) where goods are classified in the First Schedule according to their use, either by way of general description of their use or by reference to the use intended on importation or clearance through the Customs, such conditions of use shall not be taken to be fulfilled unless at the time of importation or clearance through the Customs the intended direct use is proved to the satisfaction of the Commissioner-General;

(j) where an alternative rate of suspended duty or import duty is shown, the rate chargeable is that which results in the higher suspended duty or import duty, as the case may be.

4.-(1) There shall be charged-

Import duty
suspended
duty

- (a) in respect of the goods specified in the First Schedule to this Act which are imported into Tanzania, import duties at the rates specified in the third column of that Schedule; and
- (b) (subject to section 5 of this Act) in respect of the goods specified in the Second Schedule to this Act which are imported into Tanzania. suspended duties at the rates specified in the order made under the said section.

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

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

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

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

(4) Notwithstanding subsection (1)-

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

Provision
as to
suspended
duty

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

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

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

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

(4) Where an order made under subsection (1) or subsection ('21) expires by virtue of subsection (3) (b) of this section, so much of any suspended duty paid under the order in respect of any article as may be in excess of the suspended duty, if any, payable on such article immediately after such expiration shall be repaid to the person who paid it.

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

6.-(1) Notwithstanding section 4, the Commissioner-General may, out of Customs revenue, make a refund of any import duty or suspended duty paid in respect of goods imported into Tanzania, subject to such conditions as he may determine, where the goods are motor spirit or products ordinarily used as such or lubricating oil, and are purchased by-

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

Power of
Commiss-
sioner-General
to grant
refund of
import duty
and sus-
pended duty

Cap. 450

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

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

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

(5) Notwithstanding section 4. the Commissioner-General may, in accordance with the Customs laws, grant a remission or rebate of any import duty or suspended duty payable. or make a refund of any import duty or suspended duty paid.

Power of Minister to remit suspended duty and import duty

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

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

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

Effect of alteration of import duty and suspended duty on contract for sale

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

- (a) in the event of the alteration being the increase of an existing import duty or suspended duty or the imposition of a new import duty or suspended. duty, the seller, after payment of an the import duty or suspended duty payable, may add the difference caused by the alteration to the agreed price;
- (b) in the event of the alteration being the reduction or abolition of an existing import duty or suspended duty, the purchaser may deduct the difference caused by the alteration from the agreed price;

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

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

Agreements with Kenya and Uganda

11. Notwithstanding the provisions of Article 63 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 suspended duties and import duties collected on goods imported or purchased prior to clearance through the 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.

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

12.-(1) The Customs Tariff Act, 1969 is repealed.

(2) Notwithstanding subsection (1), all orders made under section 7 (1) of the Customs Tariff Act, 1969 and in force at the Commencement of this Act shall continue in force and shall have effect as if they had been made under section 7 (1) of this Act,

Repeal of Acts, 1969 No. 54 and saving

Section I-01.01

FIRST SCHEDULE**SECTION I****Live Animals: Animal Products**

Chapter I

LIVE ANIMALS*Notes:*

1. This Chapter covers all live animals except:
 - (a) Fish, crustaceans and molluscs of headings Nos. 03.01 and 03.03;
 - (b) Microbial cultures and other products of (heading No. 30.02); and
 - (c) Animals of (heading No. 97.08).
2. Any reference in this Chapter to a particular genus or species, except where the context otherwise requires, includes a reference to the young of that genus or species.

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

Chapter 2

MEAT AND EDIBLE MEAT OFFALS*Notes:*

This Chapter does NOT cover:

- (a) Products of the kinds described in headings Nos. 02.01, 02.02, 02.03, 02.04 and 02.06, unfit or unsuitable for human consumption;
- (b) Guts, bladders or stomachs of animals (heading No. 05.04) and animal blood (heading No. 05.15); or
- (c) Animal fat, other than products of (heading No. 02.05)

Section 1-02.01

Tariff No.	Tariff Heading	Import Duty
02.01	Meat and edible offals of the animals falling within heading No. 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen	25%
02.02	Dead poultry (that is to say, fowls, ducks, geese turkeys and (except liver), fresh, chilled or frozen	25%
0203	Poultry liver, fresh, chilled, frozen, salted or in brine ...	25%
02.04	Other meat and edible meat offals, fresh, chilled or frozen	25%
02.05	Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked	25%
02.06	Meat and edible meat offals (except poultry liver), salted, In brine, dried or smoked	25%

Chapter 3

FISH, CRUSTACEANS AND MOLLUSCS

Notes:

This Chapter does NOT cover:

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

Tariff No.	Tariff Heading	Import Duty
03.01	Fish, fresh (live or dead), chilled or frozen	25%
03.02	Fish, dried, salted or In brine; smoked fish, whether or not cooked before or during the smoking process ...	25%
03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans in shell, simply boiled in water	25%

Chapter 4

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

Notes:

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

Section 1-04.01

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
04.01	Milk and cream, fresh, not concentrated or sweetened: A. Cream 25%	
04.02	B. Other 25% Milk and cream, preserved, concentrated or sweetened: A. Human milk substitutes 10% B. Cream 25% C. Other 25%	
04.03	Butter: A. Ghee 25%	
04.04	B. other 25%	
04.05	Cheese and curd 25%	
04.06	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not 25%	
04.07	Natural honey 25%	
	Edible products of animal origin, not elsewhere specified or included 25%	

Chapter 5

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

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair 30%	
05.02	Pigs; hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair 30%	

Section 1-05.03

Tariff No.	Tariff Heading	Import Duty
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material ...	30%
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof:	
	A. Sausage casings	10%
	B. Other	30%
05.05	Fish waste	30%
05.06	Sinews and tendons; parings and similar waste of raw bides or skins	10%
05.07	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers ...	10%
09.08	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products ...	10%
05.09	Horns, antlers, hooves, nails, claws and beaks of animals, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products	10%
05.10	Ivory, unworked or simply prepared but not cut to shape; powder and waste of ivory	10%
05.11	Tortoise-shell (shells and scales), unworked or simply prepared but not cut to shape; claws and waste of tortoise-shell	10%
05.12	Coral and similar substances, unworked or simply prepared but not otherwise worked; shells unworked or simply prepared but not cut to shape; powder and waste of shells	10%
05.13	Natural sponges	30%
05.14	Ambergris, castoreum, civet and musk; cantharides; bile; whether or not dried; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products:	
	A. Ambergris, castoreum, civet and musk; cantharides	30%
	B. Other	10%
05.15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3 unfit for human consumption:	
	A. Animal semen	Free
	B. Fish ova	10%
	C. Other	30%

Section II-06.01**SECTION II**

Vegetable Products

Chapter 6

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

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, In growth or In flower	10%
06.02	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips	10%
06.03	Cut flowers and flower buds of a kind suitable for bouquet or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared ...	30%
06.04	Foliage, branches and other parts (Other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	30%

Section II-07.01

Chapter 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS*Notes:*

In headings Nos. 07.01, 07.02 and 07.03, the word "vegetable" is to be taken to include edible mushrooms, truffles, olives, capers, tomatoes, potatoes, salad beetroot, cucumbers, gherkins, marrows, pumpkins, aubergines, sweet peppers, fennel, parsley, chervil, tarragon, cress, sweet marjoram (*Majorana hortensis* or *Origanum majorana*) horse-radish and garlic.

Heading No. 07.04 covers all dried dehydrated or evaporated vegetables of the kinds failing within headings Nos. 07.01 to 07.03 other than:

- (a) Dried Leguminous vegetables, shelled (heading No. 07.05);
- (b) Ground sweet peppers (heading No. 09.04);
- (c) Flours of the dried leguminous vegetables of heading No. 07.05 (heading No. 11.03);
- (d) Flour, meal and flakes of potato (heading No. 11.05).

Section 11-07-01

Tariff No.	Tariff Heading	Import Duty
07.01	Vegetables, fresh or chilled	50%
07.02	Vegetables (whether or not cooked), preserved by freezing	50%
07.03	Vegetables, provisionally preserved in brine, in sulphur water or in other preservative solutions but not specially prepared for immediate consumption ...	50%
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared ...	50%
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split: A. Of a kind which the Director of Agriculture is satisfied has been prepared for sowing ...	Free
	B. Other	50%
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers, with high starch or inulin content, fresh or dried, whole or sliced, sago pith	50%

Chapter 8

EDIBLE FRUIT AND NUTS; PEEL OF MELONS OR CITRUS FRUIT

Notes:

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

Tariff No.	Tariff Wading	Import Duty
08.01	Dates, bananas, coconut, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not	50%
08.02	Citrus fruit, fresh or dried	50%
08.03	Figs, fresh or dried	50%
08.04	Grapes, fresh or dried ...	50%
08.05	Nuts other than those falling within heading No. 08.61, fresh or dried, shelled or not	50%
08.06	Apples, pears and quinces, fresh	50%
08.07	Stone fruit, fresh	50%
08.08	Berries, fresh	50%
08.09	Other fruit, fresh	50%
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	50%
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable In that state for immediate consumption	50%
08.12	Fruit dried other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05 ...	50%
08.13	Peel of melons and citrus fruits, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	50%

Section H-09.01

Chapter 9
COFFEE, TEA, MATE AND SPICES

Notes:

1. Mixtures of the products of headings Nos. 09.04 to 09.10 are to be classified as follows:
 - (a) Mixtures of two or more of the products falling within the same heading are to be classified in that heading.
 - (b) Mixtures of two or more of the products falling within different headings are to be classified under heading No. 09.10.

The addition of other substances to the products of heading Nos. 09.04 to 09.10 (or to the mixtures referred to in paragraphs (a) or (b) above), shall not affect their classification provided that the resulting mixtures retain the essential character of the goods falling in those headings. otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.04.

2. This Chapter does NOT cover:

- (a) Sweet peppers, unground (Chapter 7);
- (b) Cubeb Pepper (*Piper Cubeba*) and other products of heading No. 12.07.

Tariff No.	Tariff Heading	Import Duty
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 10%	
09.02	B. Other 50%	Per kg. 2/20.
09.03	Tea 50%	
09.04	Mate 50%	
09.05	Pepper of the genus "Piper"; pimento of the genus "Capsicum" or the genus "Pimentall" 40%	
09.06	Vanilla 40%	
09.07	Cinnamon and cinnamon-tree flowers 40%	
09.08	Cloves (whole fruit, cloves and stems) 40%	
09.09	Nutmeg, mace and cardamoms 40%	
09.10	Seeds of anise, badian, fennel, corriander, comin, caraway and juniper 40%	
	Thyme, saffron and bay leaves; other spices 40%	

Section U-10.01

Chapter 10
CEREALS

Notes:

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

Tariff No.	Tariff Heading	Import Duty
10.01	Wheat and meslin (mixed wheat and rye) Free	
10.02	Rye 30%	
10.03	Barley 30%	
10.04	oats 30%	
10.05	Maize 10%	

Section 11-10.06

<i>Tariff No.</i>	<i>Tariff Heading</i>										<i>Import Duty</i>
10.06	Rice	...	...	...	...	...	...	...	...	...	5%
10.07	Buckwheat, millet, canary seed and grain sorghum; other cereals:										
	A. Millet and grain sorghum	...	...	...	...	...	...	...	...	...	50%
	B. Other	...	...	...	...	...	...	...	...	...	30%

Chapter 11

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

Notes:

This Chapter does NOT cover:

- (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);
- (b) Flours and meal prepared for use as infant food, or for dietetic or culinary purposes of heading No. 19.02;
- (c) Corn flakes and other products falling within heading No. 19.05;
- (d) Pharmaceutical products (Chapter 30); or
- (e) Starches having the character of perfumery, cosmetics or toilet preparations falling within heading No. 33.06.

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

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column 2; and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column 3.

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

(B) Products falling within this Chapter under the above provisions shall be classified in heading No. 11.01 (cereal flours) if the percentage passing through a silk gauze or man-made textile sieve with the aperture indicated in Column 4 or 5 is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall to be classified in heading No. 11.02.

<i>Tariff No.</i>	<i>Cereal</i>	<i>Tariff Heading</i>		<i>Import Duty</i>		
		<i>Starch content</i>	<i>Ash content</i>	<i>Rate of passage through a sieve with an aperture of</i>		
(1)	(2)	(3)	(4)	(5)		
Wheat and rye	45	2.5	80	-
Barley	45	3	80	-
Oats	45	5	80	-
Maize and Sorghum	45	2	-	90
Rice	45	1.6	80	0
Buckwheat	45	4	80	-

Section II-11.01

Tariff No.	Tariff Heading	Import Duty
11.01	Cereal flours	40%
11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared) except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground.	40%
11.03	Flours of the leguminous vegetables falling within heading No. 07.05	40%
11.04	Flours of the fruits falling within any heading in Chapter 8	40%
11.05	Flour, meal and flakes of potato	40%
11.06	Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No. 07.06	40%
11.07	Malt, roasted or not	50%
11.08	Starches; inulin	10%
11.09	Wheat gluten, whether or not dried	40%

Chapter 12

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

Notes:

1. Heading No. 12.01 is to be taken to apply, *inter alia*, to ground-nuts, soya beans, mustard seeds, oil poppy seeds, poppy seeds and copra. It is to be taken not to apply to coconuts or other products of heading No. 08.01 or to olives (Chapter 7 or Chapter 20).
2. For the purposes of heading No. 12.03, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches and of lupines are to be regarded as seeds of a kind used for sowing.
Heading No. 12.03 is, however, to be taken not to apply to the following even if for sowing:
 - (a) Leguminous vegetables (Chapter 7);
 - (b) Spices and other products of chapter 9;
 - (c) Cereals (Chapter 10); or
 - (d) Products falling within heading No. 12.01 or 12.07.
3. Heading No. 12.07 is to be taken to apply, *inter alia*, to the following plants or parts thereof; basil, borage, hyssop, all species of mint, rosemary, rue, sage and wormwood.
Heading No. 12.07 is, however, to be taken not to apply to:
 - (a) Oil seeds and oleaginous fruit (heading No. 12.01);
 - (b) Medicaments falling within Chapter 30;
 - (c) Perfumery or toilet preparations falling within Chapter 33; or
 - (d) Disinfectants, insecticides, fungicides, weed-killers or similar products falling within heading No. 38.11

Tariff No.	Tariff Heading	Import Duty
12.01	Oil seeds and oleaginous fruit, whole or broken: <ol style="list-style-type: none"> A. Linseed B. Other 	10% 40%
12.02	Flours or meals of oil seeds or oleaginous fruit, non-defatted, (excluding mustard flour):	40%
12.03	Seeds, fruit and spores of a kind used for sowing	Free

Section II-12.06

Tariff No.	Tariff Heading	Import Duty
12.04	Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane	50%
12.05	Chicory roots, fresh or dried, whole or cut, unröstet ...	40%
12.06	Hop cones and lupulin	20%
12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered:	
	A. Pyrethrum flowers	10%
	B. Other	40%
12.08	Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading ...	40%
12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared	10%
12.10	Marigolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products	10%

Chapter 13

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

Notes:

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

- (a) Liquorice extract containing more than ten per cent by weight of sucrose or when put up as confectionery (heading No. 17.04);
- (b) Malt extract (heading No. 19.01);
- (c) Extracts of coffee, tea or mate (heading No. 21.02);
- (d) Alcoholic saps and extracts constituting beverages, and compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (Chapter 22);
- (e) Camphor, glycyrrhizin and other products of headings Nos. 29.13 and 29.41; W Medicaments falling within heading No. 30.03 or blood grouping reagents (heading No. 30.05);
- (g) Tanning or dyeing extracts (heading No. 32.01 or 32.04);
- (h) Essential oils, concretes, absolutes and resinoids (heading No. 33.01) or aqueous distillates and aqueous solutions of essential oils (heading No. 33.05); or
- (ij) Rubber, balata, gutta-percha or similar natural gums (heading No. 40.01).

Tariff No.	Tariff Heading	Import Duty
13.01	Raw vegetable materials of a kind used primarily in dyeing or in tanning	30%
13.02	Shellac, seed lac stick lac and other lacs; natural gums, resins, gumresins and balsams	10%
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages thickeners, derived from vegetable products:	
	A. Hop extract	15%
	B. Other	30%

Section II-14.01

Chapter 14

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

Notes:

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

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

SECTION III

Animal and Vegetable Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal and Vegetable Waxes
Chapter 15

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

Notes:

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

Section 111-15.01

Tariff No.	Tariff Heading	Import Duty
15.01	Lard, other pig fat and poultry fat, rendered or solvent-extracted 40%	
15.02	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats including "premier jus" obtained from those unrendered fats:	
	A. Tallow (including "premier jus") ... 10%	
	B. Other ... 40%	
15.03	Lard stearin, eleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way 10%	
15.04	Fats and oils, of fish and marine mammals, whether or not refined 10%	
15.05	Wool grease and fatty substances derived therefrom (including lanolin) 30%	
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste) 30%	
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified:	
	A. Linseed oil ... 10%	
	B. Hempseed oil, palm kernel oil and castor oil ... 10%	
	C. Olive oil ... 40%	
	D. Other ... 20%	
15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat In vacuum or in inert gas or otherwise modified. 10%	
15.09	Degras 10%	
15.10	Fatty acids oils from refining; fatty alcohols 10%	
15.11	Glycerol and glycerol Iyes 10%	
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared 40%	
15.13	Margarine, imitation lard and other prepared edible fats 25%	
15.14	Spermaceti, crude, pressed or refined, whether or not coloured 10%	
15.15	Beeswax and other insect waxes, whether or not coloured 10%	
15.16	Vegetable waxes, whether or not coloured 10%	
15.17	Residues resulting from the treatment of fatty substances or animal or vegetable waxes 10%	

SECTION IV
Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco
Chapter 16

PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS OR MOLLUSCS

Notes:

This Chapter does NOT cover meat, meat offal, fish, crustaceans or molluscs prepared or preserved by the processes specified in Chapters 2 or 3.

Tariff No.	Tariff Heading	Import Duty
16.01	Sausages and the like, of meat, meat offal or animal blood 50%	
16.02	Other prepared or preserved meat or meat offal ... 50%	

*See Second Schedule of suspended duties.

Section III-16.03

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
16.03	Meat extracts and meat juices; fish extracts	50%
16.04	Prepared or preserved fish, including, caviar and caviar substitutes	50%
16.05	Crustaceans and molluscs, prepared or preserved	50%

Chapter 17
SUGARS AND SUGAR CONFECTIONERY

Notes:

I - This Chapter does NOT cover:

- Sugar confectionery containing cocoa (heading No. 18.06);
- Chemically pure sugars (other than sucrose, glucose and lactose) and other products of heading No. 29.43; or
- Medicaments and other products of Chapter 30.

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
17.01	Beet sugar and cane sugar, solid	Per 100 kg. Shs. 41/30
17.02	Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel	50%
17.03	Molasses, whether or not decolourised	50%
17.04	Sugar confectionery, not containing cocoa	60%
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar In any proportion	50%

Chapter 18
COCOA AND COCOA PREPARATIONS

Notes:

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

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
18.01	Cocoa beans, whole or broken, raw or roasted..	30%
18.02	Cocoa shells, husks, skins and waste	30%
18.03	Cocoa paste (in bulk or in block) whether or not defatted	30%
18.04	Cocoa butter (fat or oil)	30%
18.05	Cocoa powder, unsweetened	30%
18.06	Chocolate and other food preparations containing cocoa	60%

Section IV-19.01

Chapter 19

PREPARATIONS OF CEREALS, FLOUR OR STARCH; PASTRYCOOKS' PRODUCTS

Notes.

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

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

Chapter 20

PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS

Notes:

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

Section IV-20.01

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

Chapter 21

MISCELLANEOUS EDIBLE PREPARATIONS

Notes:

1. This Chapter does NOT cover:
 - (a) Mixed vegetables of heading No. 07.04;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);
 - (c) Spices and other products of headings Nos. 09.04 to 09.10; or
 - (d) Yeast put up as a medicament and other products of heading No. 30.03.
- 2 Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading No. 21.02.
3. For the purposes of heading No. 21.05, the expression "homogenized composite food preparations" means preparations of a kind used as infant food or for dietetic purposes, consisting of a finely homogenized mixture of two or more basic ingredients such as meat (including meat offal), fish, vegetables and fruit. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to be mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients other than meat, meat offal or fish.

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

Section IV-21.01

Tariff No.	Tariff Heading	Import Duty
21.06	Natural yeasts (active or Inactive); prepares baking powders:	
	A. Bakers' yeast and household yeast	30%
	B. Prepared baking powder	30%
	C. Other	10%
21.07	Food preparations not elsewhere specified or included:	
	A. Infant food mix	10%
	B. Milk foods especially prepared for infants ...	20%
	C. Other Food preparations	50%

Chapter 22
BEVERAGES, SPIRITS AND VINEGAR

Notes:

1. This Chapter does NOT cover:
 - (a) Sea water (heading No. 25.01);
 - (b) Distilled and conductivity water and water of similar purity (heading No. 28.58);
 - (c) Acetic acid of a concentration exceeding ten per cent by weight of acetic acid (Chapter 29);
 - (d) Medicaments of heading No. 30.03; or
 - (e) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of heading Nos. 22.08 and 22.09, the alcoholic strength is to be taken to be that shown on test by Sykes' hydrometer.
3. Headings 22.05 and 22.06 are confined to wines of an alcoholic strength not exceeding fifty per cent of proof spirit. Beverages containing more than fifty per cent of proof spirit are to be classified in heading 22.09.
4. Proof spirit means spirit which, at a temperature of 10.55° Centigrade, weighs 12/13th of an equal volume of distilled water at the same temperature.
5. For the purposes of heading No. 22.09, no allowance will be made for under-proof in excess of twelve and one half per cent.

Tariff No.	Tariff Heading	Import Duty
22.01	Waters, including spa waters and aerated waters; Ice and snow:	
	A. Waters, including spa waters and aerated waters	30%
	B. Other	10%
22.02	Lemonade, flavaoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07	30%
22.03	Beer made from malt	150%
22.04	Grape must, In fermentation or with fermentation arrested otherwise than by the addition of alcohol ...	30%

Section IV-22.05

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol;	
	A. Still wines and grape must:	
	(1) Not in bottle	Per litre Shs. 3/50 or 75%
	(2) In bottle	Per litre Shs. 5/- or 75%
	B. Sparkling wine:	
	(1) Champagne	Per litre Shs. 8/- or 75%
	(2) Other	Per litre Shs. 5/50 or 75%
22.06	Vermouths and other wines of fresh grapes flavoured with aromatic extracts;	
	A. Not in bottle	Per litre Shs. 3/50 or 75 %
	B. In bottle	Per litre Shs. 5/- or 75%
22.07	Other fermented beverages (for example, cider, perry and mead)	Per litre Shs. 4/-
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of one hundred and forty degrees proof or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength;	
	A. Denatured spirits	Per litre cents -150
	B. Other	Per proof litre Shs. 50/-
22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages;	
	A. Spirits (other than those of heading No. 22.08), for example, vodka, whisky, rum, gin, geneva and concentrates of such spirits	Per proof litre Shs. 50/-
	B. Liqueurs and other spirituous beverages and "concentrated extracts"	Per litre Shs. 50/-
22.10	vinegar and substitutes for vinegar	50%

Section IV-23.01

Chapter 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

Tariff No.	Tariff Heading	Import Duty
23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption, greaves ...	10%
23.02	Bran, sharps and other residues derived from the sifting, milling, or working of cereals or of leguminous vegetables	10%
23.03	Beef-pulp, begasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues ...	10%
23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils	10%
23.05	Wine lees; argol	10%
23.06	Products of vegetable origin of a kind used for animal food, not elsewhere specified or included	10%
23.07	Sweetened forage; other preparations of a kind used in animal feeding:	10%
	A. Preparations put up as pet foods	50%
	B. Other	10%

Chapter 24

TOBACCO

Tariff No.	Tariff Heading	Import Duty
24.01	Unmanufactured tobacco; tobacco refuse	Per kg. Shs. 35/30
24.02	Manufactured tobacco; tobacco extracts and essences:	
	A. Cigars, cheroots and cigarillos	Per kg. Shs. 180/-
	B. Cigarettes	Per kg. Shs. 160/-
	C. Snuff	Per kg. Shs. 28/-
	D. Other manufactured tobacco	Per kg. Shs. 160/-
	E. Tobacco extracts and essences	30%

SECTION V**Mineral Products**

Chapter 25

SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS; LIME AND CEMENT*Notes:*

1. Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to goods which are in the crude state, or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated,

Section V-25.01

sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (not including crystallisation) but not calcined or subject to any further process other than a process specially mentioned in any heading in respect of the goods described therein.

2. This Chapter does NOT cover:

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (Chapter 28);
- (b) Ferrous earth colours containing seventy per cent or more by weight of combined iron involuted as Fe₂O₃ (Chapter 28);
- (c) Medicaments and other products of Chapter 30;
- (d) Perfumery, cosmetics or toilet preparations of heading No. 33.06;
- (e) Road and paving setts curbs and flagstones heading No. 68.01), mosaic cubes (heading No. 68.02) and roofing, facing and damp course slates (heading No. 68.03);
- (f) Precious or semi-precious stones (heading No. 71.02);
- (g) Cultured sodium chloride crystals (other than optical elements) weighing not less than 2.5 each, of heading No. 38.19; optical elements of sodium chloride (heading No. 90.01);
or
- (h) Writing or drawing chalks, tailors' or billiards chalks (heading No. 98.05).

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water ...	Per 100 kg. Shs. 4/40 or 30%
25.02	Unroasted Iron pyrites.	10%
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	10%
25.04	Natural graphite	10%
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01	10%
25.06	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, squared or squared by sawing	10%
25.07	Clay, (for example kaolin and bentonite), and alusite kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite, chamotte and dinas earths ...	15%
25.08	Chalk	10%
25.09	Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides	10%
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, appetite, and phosphatic chalk ...	10%
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide ...	10%
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 ...	10%
25.13	Pumice stone, emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	10%

Section V-25.14

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing:	
	A. Slate powder and waste	10%
	B. Other	15%
25.15	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing	15%
25.16	Granite, prophry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing	15%
25.17	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metaling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16	15%
25.18	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing- agglomerated dolomite (including tarred dolomite)	15%
25.19	Natural magnesium carbonate (magnesite) whether or not calcined, other than magnesium oxide	10%
25.20	Gypsum, anhydrite; calcined gypsum and plasters with a basis of calcium sulphates whether or not coloured, but not including plasters specially prepared for use in dentistry	30%
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	15%
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	30%
25.23	Portland cement, cement fondu, slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker:	
	A. Cement clinker	Per tonne Shs. 3/45
	B. Other	*Per tonne Shs. 24/25
25.24	Asbestos	10%
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	30%
25.26	Mica, including splittings; mica waste	10%
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	40%
	B. Other	15%
25.28	Natural cryolite and natural chiolite	10%
25-29	Natural arsenic sulphides	10%

*See Second Schedule of suspended duties.

Section V-25.30

Tariff No.	Tariff Heading	Import Duty
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...	
25.31	Felspar, licucite, nepheline and nepheline syenite; fluorspar	10 %
25.32	Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery	10%
	...	10%

Chapter 26
METALLIC ORES, SLAG AND ASH

Notes:

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

Tariff No.	Tariff Heading	Import Duty
26.01	Metallic ores and concentrates and roasted iron pyrites	10%
26.02	Slag, dross, scalings and similar waste from the ture of iron and steel	10 %
26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds	10 %
26.04	Other slag and ash, including kelp	10%

Chapter 27
MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

Notes:

1. This Chapter does NOT cover:
 - (a) Separate chemically defined organic compounds, other than chemically pure methane and propane which are to be classified in heading No. 27.11; or
 - (b) Medicaments failing within heading No. 30.03; or
 - (c) Mixed unsaturated hydrocarbons falling within heading No. 33.01, 33.02, 33.04 or 38.07.

Section V-27.01

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
2. Heading No. 27.07 is to be taken to include products similar to those obtained by the distillation of high temperature coal tar but which are obtained by the distillation of low temperature coal tar or other mineral tars, by processing petroleum or by any other process, provided that the weight of the aromatic constituents exceeds that of the non-aromatic constituents.		
3. References in heading No. 27.10 to petroleum oils and oils obtained from bituminous minerals are to be taken to include not only petroleum oils and oils obtained from bituminous minerals but also similar oils as well as those consisting of mixed unsaturated hydrocarbons obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.		
4. Heading No. 27.13 is to be taken to include not only paraffin wax and the other products specified therein, but also similar products obtained by synthesis or by other processes.		

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	
27.02	Lignite, whether or not agglomerated	10%
27.03	Peat (including peat litter), whether or not agglomerated	10%
27.04	Coke and semi-coke of coal, of lignite or of peat	10%
27.05	Retort carbon	10%
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	10%
27.07	Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to this Chapter	10%
27.08	Pitch and pitch coke obtained from coal tar or from other mineral tars	10%
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	Per cubic metre at 20°C Shs. 600/-
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than seventy per cent by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:	
	A. [Partly refined petroleum including topped crude	Per cubic metre at 20°C Shs. 600/-
	
	B. Motor spirit, gasoline and other light oils and other products for similar uses	Per cubic metre at 20°C Shs. 600/-
	
	C. Kerosene, lamp oil and white spirit	Per cubic metre at 20°C Shs. 140/-
	...	

Section V- 22.11

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
	D. Distillate fuels (gas oil or diesel oils suitable for use in internal combustion engines):	
	(1) Heavy, black for low speed marine and stationary engines	Free
	(2) Light, amber, for high speed engines ...	Per cubic metre at 20°C Shs. 400/-
	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	Per cubic metre Shs. 220/-
	(2) Lubricating grease	Per kg. cents /44
	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 ...	
1. Other		10%
27.11 Petroleum gases and other gaseous by hydrocarbons ...		Per litre Shs- 1/30
27.12 Petroleum jelly		Per kg. cents /20
27.13 Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxed, whether or not coloured		Per kg. Shs. 1/45
27.14 Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals		Per kg. Cents /10
27.15 Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands		Per kg. Cents /10
27.16 Bituminous mixtures based on natural asphalt, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cutbacks) ...		Per kg. Cents /40
27.17 Electric current		10%

SECTION VI
Products of the Chemical and Allied Industries

Notes:

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

Chapter 28

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

1. Except as provided in Note 3 below, this Chapter is to be taken to apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (aa) The following products, whether or not chemically defined:
 - (i) Amalgams;
 - (ii) Ammonia, anhydrous or in aqueous solution;
 - (iii) Ammonium carbonate containing ammonium carba mate;
 - (iv) Artificial corundum;
 - (v) Carbon (including carbon black);
 - (vi) Colloidal precious metals;
 - (vii) Colloidal sulphur;
 - (viii) Commercial sodium and potassium silicates;
 - (ix) Compounds, inorganic or organic, of precious metals, of thorium, of uranium depleted in U235, of rare earth metals, of yttrium or of scandium, whether or not mixed together;
 - (x) Distilled and conductivity water and water of similar purity; liquid air and compressed air;
 - (xi) Dithionites stabilised with organic substances;
 - (xii) Earth colours containing not less than seventy per cent by weight or combined iron evaluated as Fe2Os;
 - (xiii) Ferro-phosphorus containing fifteen per cent or more by weight of phosphorus and phosphor copper containing more than eight per cent by weight of phosphorus;
 - (xiv) Fissile and other radio-active chemical elements and isotopes, and compound thereof, inorganic or organic, whether or not mixed together; alloys (other than ferro-uranium), dispersions and cermets, containing any of the foregoing elements, isotopes or compounds; nuclear reactor cartridges (spent or irradiated); other isotopes and compounds thereof, inorganic or organic;
 - (xv) Hydrazine and hydroxylamine and their inorganic salts;
 - (xvi) Hydrogen peroxide (including solid hydrogen peroxide);
 - (xvii) Phosphorus trisulphide, polysulphides;
 - (xviii) Red lead and orange lead; and
 - (xix) Sulphonitric acid and oleum;
 - (b) Products mentioned in (a) or (aa) above dissolved in water;
 - (c) Products mentioned in (a) or (aa) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use;
 - (d) The products mentioned in (a), (aa), (b) or (e) above with an added stabiliser necessary for their preservation or transport;
 - (e) The products mentioned in (a), (aa), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the added substance does not render the product particularly suitable for some types of use rather than for general use.

Section VI-28.01/58

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

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

3. This Chapter does NOT include:

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

4, 5, 6 and 7 Omitted.

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

Tariff No.	Tariff Heading	Import Duty
28.01/58 Chemical elements, inorganic chemical compounds and other products specified in Notes 1 and 2 to this Chapter:		
A.	Products for use in the manufacture of beverages	30%
B.	Products for use in the manufacture of perfume, cosmetics or toilet preparations	30%
C.	Other	10%

Chapter 29

ORGANIC CHEMICALS

Notes:

1. This Chapter is to be taken to apply only to:
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);

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

- (i) Lactophosphates;
- (ii) Lecithins and other phosphoaminolipins;
- (iii) Nucleic acids;
- (iv) Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent;
- (v) Hormones, natural or reproduced by synthesis, and derivatives thereof, used primarily as hormones;
- (vi) Enzymes;
- (vii) Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives;
- (viii) Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives;
- (ix) Sugar ethers and sugar esters, and their salts; and
- (x) Antibiotics;

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

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

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

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

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

2. This Chapter does NOT include:

- (a) Goods falling within heading No. 15.04 or glycerol (heading No. 15.11);
- (b) Ethyl alcohol (heading No. 22.08 or 22.09);
- (c) Methane and propane (heading No. 27.1 1);
- (d) The compounds of carbon mentioned in Notes I and 2 of Chapter 28;
- (e) Urea (heading No. 31.02 or 31.05, as the case may be);
- (f) Colouring matter of vegetable or animal origin (heading No. 32.04); synthetic organic dyestuffs (including pigment dye-stuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural indigo (heading No. 32.05) and dyes or other colouring matter put up in forms or packings of a kind sold by retail (heading No. 32.09);
- (g) Metaldehyde, hexamethylenetetramine and similar substances put up in forms (for example, tablets, sticks or similar forms) for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding three hundred cubic centimetres (heading No. 36.08);
- (h) Products put as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink-removers put up in packing for sale by retail, of heading No. 38.19; or
- (i) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01),

317. Omitted.

Section VI-29.01/45

Tariff No.	Tariff Heading	Import Duty
29.01/45 Organic compounds and other products mentioned in Note 1 to this Chapter:		
A. Products for use in the manufacture of beverages	30%	
B. Products for use in the manufacture of perfumery, cosmetics or toilet preparations ...	30%	
C. Saccharin and its salts and similar synthetic sweetening agents	30%	
D. Other	10%	

Chapter 30
PHARMACEUTICAL PRODUCTS

Notes:

1. For the purposes of heading No. 30.03, "medicaments" means goods (other than foods or beverages such as dietetic, diabetic or fortified foods, tonic beverages, spa waters) not falling within heading No. 30.02 or 30.04 which are either:
 - (a) Products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses; or
 - (b) Unmixed Products suitable for such uses put up in measured doses or in forms or in Packings of a kind sold by retail for therapeutic or prophylactic purposes.
 For the purposes of these provisions and or Note 3(d) to this Chapter, the following are to be treated:
 - (A) As unmixed products:
 - (i) Unmixed products dissolved in water;
 - (ii) All goods falling in Chapter 28 or 29; and
 - (iii) Simple vegetable extracts falling in heading No. 13.03, merely standardised or dissolved in any solvent;
 - (13) As products which have been mixed:
 - G) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (ii) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (iii) Salts and concentrates obtained by evaporating natural mineral waters.
2. The headings of this Chapter are to be taken not to apply to:
 - (a) Aqueous distillates and aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.05);
 - (b) Dentifrices of all kinds, including those having therapeutic or prophylactic properties which are to be considered as falling within heading No. 33.06; or
 - (c) Soap or other products of heading No. 34.01 containing added medicaments.
3. Heading No. 30.05 is to be taken to apply, and to apply only to:
 - (a) Sterile surgical catgut and similar sterile suture materials;
 - (b) Sterile laminaria and sterile laminaria tents;
 - (c) Sterile absorbable surgical haemostatics;
 - (d) Opacifying preparations for X-ray examinations and diagnostic reagents (excluding those of heading No. 30.02) designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more products which have been mixed or compounded together for such uses;
 - (e) Blood-grouping re-agents;
 - (f) Dental cements and other dental fillings; and
 - (g) First-aid boxes and kits.

Section VI-30.01

4. For the purposes of heading No. 30.03:

(A) A "Proprietary drug or medicinal or veterinary preparation" is a drug or medicinal or veterinary preparation which is held out by any advertisement whatsoever, either before or after importation, as officious for the prevention, cure or relief of any malady, ailment, infirmity, or disorder affecting human beings or animals; and

- (i) which is sold under a trade name or trade mark to the use of which any person has or claims or purports to have an exclusive right; or
- (ii) of which any person has, or claims or purports to have the exclusive right of manufacture or for the making of which any person has or claims or purports to have any secret.

(13) Drugs or medicinal or veterinary preparations are only sold ethically when they are supplied against a prescription written by a registered medical practitioner, veterinary surgeon or dentist for individual patients, human or animal.

5. Heading No. 30.03 is to be taken as not applying to preparations for care of the skin consisting basically of talc powder with pharmaceutical substances added, provided that they retain the character of toilet preparations of heading No. 33-06.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
30.01	Organotherapy glands or other organs, dried, whether or not powdered; organotherapy 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 National Pharmacopoeia of a Member State of the E.E.C., the British Pharmaceutical Codex, the United States Pharmacopoeia, the Soviet Pharmacopoeia, the United States National Formula or the British Veterinary Codex, but not including any proprietary drugs or medicinal preparations	Free
	B. Such other non-proprietary medicinal and veterinary preparations which the Commissioner-General may, on the advice of the Chief Medical Officer, or Chief Veterinary Officer, admit under this sub-heading as equivalent to or comparable with the standard drugs, medicinal and veterinary preparations referred to in sub-heading 30.03A	Free
	C. Proprietary drugs, medicinal and veterinary preparations intended solely for ethical sale or for the prophylaxis of disease which the Commissioner-General may, on the advice of the Chief Medical Officer or the Chief Veterinary officer, admit under this sub-heading ...	Free
	D. Other	30%

Section VI-30.04

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
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:	
	A. White absorbent cotton wadding 30%	
	B. Other Free	
30.05	Other pharmaceutical goods:	
	A. First-aid boxes and kits 30%	
	B. Other Free	

Chapter 31
FERTILISERS*Notes:*

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

- (A) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate containing not more than 16.3 per cent by weight of nitrogen;
 - 00 Ammonium nitrate, whether or not pure;
 - (iii) Ammonium sulphonitrate, whether or not pure;
 - GO Ammonium sulphate, whether or not pure;
 - (y) Calcium nitrate containing not more than sixteen per cent by weight of nitrogen;
 - (vi) Calcium nitrate-magnesium nitrate, whether or not pure;
 - (vii) Calcium cyanamide containing not more than twenty-five Per cent by weight of nitrogen, whether or not treated with oil;
 - (viii) Urea, whether or not pure.
- (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
- (C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.
- (D) Liquid fertilisers consisting of the goods of sub-paragraphs 1 (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or liquid ammonia solution.

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

- (A) Goods which answer to one or other of the descriptions given below:
 - (i) Basic slag;
 - (ii) Disintegrated (calcined) calcium Phosphates (thermo-phosphates and fused phosphates) and calcined natural aluminium calcium phosphates;
 - (iii) Superphosphates (single, double, or triple);
 - (iv) Calcium hydrogen phosphate containing not less than 0.2 per cent by weight of fluorine.
- (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
- (C) Fertilisers consisting of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic nonfertilising substances.

Section VI-31.01

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

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

- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvinitite);
- (ii) Crude potassium salts obtained by the treatment of residues of beet molasses;
- (iii) Potassium chloride, whether or not pure, except as provided in Note 6 (c) below;
- (iv) Potassium sulphate containing not more than fifty-two per cent by weight of K₂O;
- (v) Magnesium sulphate-potassium sulphate containing not more than thirty per cent by weight of K₂O;

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

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

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

6. This Chapter does NOT include:

- (a) Animal blood of Chapter 5; compounds (other than those answering to the
- (b) Separate chemically defined description in Note 1 (A), 2 (A), 3 (A), or 4 above); or
- (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than two and a half grams each, of heading No. 38.19; optical elements of potassium chloride (heading No. 90.01).

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

Chapter 32

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

Notes:

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

*See Second Schedule of suspended duties.

Section VI-32.01

2. Heading No. 32.05 is to be taken to include mixtures of stabilised diazonium salts and coupling, compounds for the production of insoluble azoic dyestuffs on the fibre.
3. Headings Nos. 32.05, 32.06 and 32.07 are to be taken to apply also to preparations based on, respectively, synthetic organic dyestuffs (including pigment dyestuffs), colour lakes and other colouring matter, of a kind used for colouring in the mass artificial plastics, rubber or similar materials or as ingredients in preparations for printing textiles. The headings are not to be applied, however, to prepared pigments falling within heading No. 32.09.
4. Heading No. 32.09 is to be taken to include solutions (other than collodions) consisting of any of the product specified in heading No. 39.01/06 in volatile organic solvents if, and only if, the weight of the solvent exceeds fifty per cent of the weight of the solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading No. 32.09 is to be taken to apply only to products of a kind used for printing, for example, book covers or hat bands and consisting of:
 - (a) Thin sheets composed of metallic powder (including powder of precious metal), or pigment agglomerated with glue gelatin or other binder; or
 - (b) Metal (for example, gold or aluminium) or pigment, deposited on paper, artificial plastic material or other support.

Tariff No.	Tariff Heading	Import Duty
32.01	Tanning extracts of vegetable origin	10%
32.02	Tannins (tannic acids), including water-extracted gall-nut tannin and their salts, ethers, esters and other derivatives	10%
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)	10%
32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin: <ol style="list-style-type: none"> A. For colouring foodstuffs, beverages, cosmetics or toilet preparations B. Other 	50% 10%
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: <ol style="list-style-type: none"> A. For colouring foodstuffs, beverages, cosmetics or toilet preparations B. Other 	40% 10%
32.06	Colour lakes: <ol style="list-style-type: none"> A. For colouring foodstuffs, beverages, cosmetics or toilet preparations B. Other 	40% 10%

Section VI-32.07

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
32.07	Other colouring matter; inorganic products of a kind used as luminophores:	
	A. Laundry blue	40%
	B. Other	10%
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	10%
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail; solutions as defined in Note 4 to this Chapter:	10%
	A. Water pigments of the kind used for finishing leather	10%
	B. Other	40%
32.10	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories	37½%
32.11	Prepared driers	40%
32.12	Glaziers' putty; grafting putty; painters' fillings, non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements	30%
32.13	Writing ink, printing ink and other inks:	30%
	A. Printing ink, ink for duplicating machines and marking ink	30%
	B. Other	30%

Chapter 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETICS AND TOILET PREPARATIONS

Notes:

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

Section VI-33.01

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
33.01	Essential oils (terpeneless or not); concretes and absolutes; resinoids: A. For use in the manufacture of perfumery, cosmetics or toilet preparations B. Other	50% 40%
33.02	Terpenic by-products of the de-terpenation of essential OHS: A. For use in the manufacture of perfumery, cosmetics or toilet preparations B. Other	75% 30%
33.03	Concentrates of essential oils in fats, in fixed oils or in waxes or the like, obtained by cold absorption or by maceration: A. For use in the manufacture of perfumery, cosmetics or toilet preparations B. Other	75% 30%
33.04	Mixtures of two or more odorous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries: A. For use in the manufacture of perfumery, cosmetics or toilet preparations B. Other	75% 50%
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses: A. Suitable for medicinal use B. Other	30% 75%
33.06	Perfumery, cosmetics and toilet preparations: A. Toilet waters containing alcohol B. Dentifrices, including denture cleaners and fixative pastes and powders C. Joss sticks and joss paper D. Cosmetic bases, unperfumed E. Shampoo F. Other	Per litre Shs. 50/- or 100% 50% 50% 30% 50% 100%

Chapter 34

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

Notes:

1. This Chapter does NOT cover:
 - (a) Separate chemically defined compounds; or
 - (b) Dentifrices, shaving creams or shampoos containing soap or organic surface-active agents (heading No. 33.06).
2. For the purposes of heading No. 34.01, the expression "soap" is to be taken to apply only to soap soluble in water. Soap and the other products falling within heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive

Section VI-34.01

powders remain classified in heading No. 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading No. 34.05 as "scouring powders and similar preparations"

3. The reference in Heading No. 34.03 to petroleum oils and oils obtained from bituminous minerals is to be taken to apply to the products defined in Note 3 of Chapter 27.
4. In heading No. 34.04, the expression "prepared waxes, not emulsified or containing solvents" is to be taken to apply only to:
 - (A) Mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes;
 - (B) Mixtures of different classes of waxes (animal, vegetable, mineral or artificial); and
 - (C) Mixtures of waxy consistency not emulsified or containing solvents, with a basis of one or more waxes, and containing fats, resins, mineral substances or other materials.

The heading is to be taken not to apply to:

- (a) Waxes falling within heading No. 27.13; or
- (b) Separate animal waxes and separate vegetable waxes, merely coloured.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap	
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:	40%
	A. Specially prepared for cleansing milking apparatus and equipment used in dairying ...	Free
	B. Specially prepared for use in industry	30%
	C. Organic surface-active agents	30%
	D. Other	Per 100 kg. Shs. 194/- or 40%
34.03	Lubricating preparations and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70 per cent or more by weight of petroleum oils or of oils obtained from bituminous minerals:	Per kg. Cts. 44
	A. Greases	Free
	D. Preparations of a kind used solely in the manufacture of rope, cordage, twine, sacking and similar material or in tanning or in the spinning of wool or other fibres	20%
	C. Other:	
	(1) Liquid	
	(2) Other	33½%
34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents:	
	A. For use in the manufacture of cosmetics ...	50%
	B. Other	10%
34.05	Polishes and creams, for footwear, furniture of floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04.	33½%

Section VI-34.06

Tariff No.	Tariff Heading	Import Duty
34.06	Candles, tapers, night-lights and the like	3½ %
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	30%

Chapter 35
ALBUMINOIDAL SUBSTANCES; GLUES

Notes:

1. This Chapter does NOT cover:
 - (a) Protein substances put up as medicaments (heading No. 30.03); or
 - (b) Gelatin postcards and other products of the printing industry (Chapter 49).
2. For the purposes of heading No. 35.05 the term "Dextrins" is to be taken to apply to starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading No. 17.02.

Tariff No.	Tariff Heading	Import Duty
35.01	Casein, caseinates and other casein derivatives; casein glues	10%
35.02	Albumins, albuminates and other albumin derivatives	10%
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	30%
	B. Other	10%
35.04	Peptones and other protein substances and their derivatives; hide powder, whether or not chromed	10%
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues	10%
35.06	Prepared glues not elsewhere specified or including: products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 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.	30%
	B. Other	10%

Chapter 36
EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

Notes:

1. This Chapter does NOT cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
2. Heading No. 36.08 Is to be taken to apply only to:
 - (a) Metaldehyde, hexam thytneetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

Section VI-36.01

- (b) Liquid fuels (for example, petrol) of a kind used in mechanical lighters, in containers of a capacity not exceeding three hundred cubic centimetres; and
- (c) Resin torches, firelighters and the like.

Tariff No.	Tariff Heading	Import Duty
36.01	Propellant powders	10%
56.02	Prepared explosives other than propellant powders ...	10%
36.03	Mining, blasting and safety fuses	10%
36.04	Percussion and detonating caps; igniters; detonators ...	10%
36.05	Pyrotechnic articles (for example, fireworks, railway for signals, amores, rain rockets):	
	A. Very flares and railway for signals	Free
	B. Rain and anti-hail rockets and bombs; distress and lifesaving rockets	Free
	C. Other	150%
36.06	Matches (excluding Bengal matches)	65%
36.07	Ferro-cerium and other pyrophoric alloys in all forms:	
	A. Lighter flints	45%
	B. Other	30%
36.08	Other combustible preparations and products:	
	A. Liquid fuels of a kind used in mechanical lighters	45%
	B. Other	30%

Chapter 37
PHOTOGRAPHIC AND CINEMATOGRAPHIC GOODS

Notes:

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

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

Tariff No.	Tariff Heading	Import Duty
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth:	
	A. X-ray plates and film	Free
	B. Other	30%
37.02	Film in rolls, sensitised, unexposed, perforated or not ...	40%
37.03	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed	30%
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:	

Section VI-37.06

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
37.06	A. Having only a personal or sentimental value to the importer and not for resale B. Other	Free 30%
37.07	Cinematograph film, exposed and developed, consisting only of sound track, negative or positive Other cinematographic film, exposed and developed, whether or not incorporating sound track, negative or positive: A. Having only a personal or sentimental value to the importer and not for resale B. Newsreels C. Other: (1) of a width not exceeding 8 mm (2) of a width exceeding 8 mm, but not exceeding 16 mm (3) of a width exceeding 16 mm	30% Per metre cents -/10 Per metre cents -/20 Per metre cents -/90
37.08	Chemical products and flash light materials, of a kind and in a form suitable for use in photography ...	30%

Chapter 38

MISCELLANEOUS CHEMICAL PRODUCTS

Notes:

1. This Chapter does NOT cover:
 - (a) Separate chemically defined elements or compounds with the exception of the following.
 - (1) Artificial graphite (heading No. 38.01);
 - (2) Disinfectants, insecticides, fungicides, weed-killers, anti-sporting products, rat poisons and similar products put up as described in heading No. 38.11;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.17);
 - (4) Products specified in Note 2 (a), 2 (c), 2 (d) or 2 (f) below.
 - (b) mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs (generally heading No. 21.07).
 - (c) Medicaments (heading No. 30.03).
2. Heading No. 38.19 is to be taken to include the following goods which are to be taken not to fall within any other heading of this Schedule:
 - (a) cultured crystals (other than optical elements) weighing not less than two and a half grams each, of magnesium oxide or of the halides of the alkali or of the alkaline earth metals;
 - (b) Fusel oil;
 - (c) Ink removers put up in packings for sale by retail;
 - (d) Stencil correctors put up in packings for sale by retail;
 - (e) Ceramic firing testers, fusible (for example, Seger cones);
 - (f) Plasters specially prepared for use in dentistry; and
 - (g) Chemical elements of Chapter 28 (for "alum, silicon and selenium) doped for use in electronics in the form of discs, wafers or similar forms, polished or not, whether or not coated with a uniform epitaxial layer.

Section VI-38.01

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
38.01	Artificial graphite; colloidal graphite, other than suspensions in oil	
38.02	Animal black (for example, bone black and ivory black), including spent animal black	10%
38.03	Activated carbon (decolourising, depolarising or absorbent); activated diatomite, activated clay; activated bauxite and other activated natural mineral products	10%
38.94	Ammoniacal gas liquors and spent oxide produced in coal gas purification	10%
38.05	Tall oil	10%
38.06	Concentrated sulphite lye	10%
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic: solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding 'pine oils' not rich in terpineol)	10%
38.08	Rosin and resin acids and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils	10%
38.09	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18); wood creosote; wood naphtha; acetone oil	10%
38.10	Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products	10%
38.11	Disinfectants, insecticides, fungicides, weed killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers):	
	A. Room deodorisers not falling under heading No. 33.06	100%
	B. Other	10%
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries	10%
38.13	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes	
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils:	
	A. Put up for sale by retail	30%
	B. Other	10%
38.15	Prepared rubber accelerators	10%
38.16	Prepared culture media for development of micro-organisms	
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	10%
38.18	Composite solvents and thinners for varnishes and similar products	10%
		10%

Section VI-38.19

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
	A. Anti-acid additives for cements	30%
	B. Liquid for hydraulic transmission	30%
	C. Ink removers and stencil correctors	30%
	D. Preparations for rendering meat more tender	30%
	E. Hydrated silica gel	30%
	F. Anti-rust products	30%
	G. Bolt and nut release preparations	30%
	H. Put up in forms or packings of a kind sold by retail, but not including diagnostic reagents	30%
	I. Other	10%

SECTION VII

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

Chapter 39

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

Notes:

1. This Chapter does NOT include:
 - (a) Stamping foils of heading No. 32.09;
 - (b) Artificial waxes (heading No. 34.04);
 - (c) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - (d) Saddlery or harness (heading No. 42.01) or travel goods, handbags or other receptacles falling within (heading No. 42.02);
 - (e) Plaids, wickerwork or other articles falling within Chapter 46;
 - (f) Goods falling within Section XI (textiles and textile articles);
 - (g) Footwear, headgear, umbrellas, sunshades, walking-sticks, whips, riding-crops, fans or parts thereof or other articles falling within Section XII;;
 - (h) Imitation jewellery falling within heading No. 71.16;
 - (i) Articles falling within Section XVI (machines and mechanical or electrical appliances);
 - (k) Parts of aircraft or vehicles falling within Section XVII;
 - (l) Optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90;
 - (m) Articles falling within Chapter 91 (for example, clock or watch cases);
 - (n) Musical instruments or parts thereof or other articles falling within Chapter 92;
 - (o) Furniture and other articles of Chapter 94;
 - (p) Brushes or other articles falling within Chapter 96;
 - (q) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
 - (r) Buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils or other articles falling within Chapter 99.

Section VII-39.01/06

2. Omitted.

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

- (a) Liquid or pasty (including emulsions, dispersions and solutions);
- (b) Blocks, lamps, powders (including moulding powders), granules, flakes and similar bulk forms;
- (c) Monofil of which any cross sectional dimension exceeds one millimetre- seamless tubes rods, sticks and profile shapes, whether or not surface worked but not otherwise worked;
- (d) Plates, sheets, film, foil and strip (other than that classified in heading No. 51.02 by the application of Note 4 to Chapter 51), whether or not printed or otherwise surface-worked, uncut or cut into rectangles but not further worked (even if, when so cut, they become articles ready for use);
- (e) Waste and scrap.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</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); limoxyn:	
	A. In any of the forms specified in Notes 3 (a) and (b) of this Chapter	10%
	B. Tubing (other than lay-flat tubing of polyethylene)	10%
	C. Sheet, film and foil (other than polyethylene) of a kind used for the manufacture of packing materials	10%
	D. Other	40%
39.07	Articles of materials of the kinds described in heading No. 39.01/06 -	
	A. Transmission, conveyor or elevator belts or belting	10%
	B. Bottles and jars	30%
	C. Screws, bolts and washers	10%
	D. Articles of apparel such as raincoats and the like but not including aprons, belts, bibs and similar clothing accessories	50%
	E. Sanitary and lavatory appliances:	
	(1) Cisterns	30%
	(2) Other	15%
	F. Door handles, door closers, finger plates and similar articles	15%
	G. Articles of personal adornment including beads	50%
	H. Insulating tape	10%
	I. Sausage casings	10%
	J. Bags:	
	(1) Of polyethylene	30%
	(2) Other	10%
	K. Dustbins	15%
	L. Rain water pipes	10%
	M. Tube or pipe fittings	10%
	N. Laboratory equipment whether or not graduated or calibrated	10%

Section VIII-39.07

Tariff No.	Tariff Heading	Import Duty
39.07	O. Stoppers, lids and caps 10%	
(contd.)	P. Floats for fishing nets 10%	
	Q. Floor tiles 40%	
	R. Sheets cut to size 40%	
	S. Other:	
	(1) For agriculture, dairying, water-boring or mining purposes Free	
	(2) Other 30%	

Chapter 40

RUBBER, SYNTHETIC RUBBER, FAXTICE AND ARTICLES THEREOF

Notes:

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

However, plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, and articles thereof, are to be classified in Chapter 40 provided that the textile fabric is present merely for reinforcing purposes.
3. The following are also not covered by this Chapter:
 - (a) Footwear or parts thereof falling within Chapter 64;
 - (b) Headgear or parts thereof (including bathing caps) falling within Chapter 65;
 - (c) Mechanical or electrical appliances or parts thereof (including electrical goods of all kinds) of hardened rubber, falling within Section XVI;
 - (d) Articles falling within Chapter 90, 92, 94 or 96;
 - (e) Articles falling within Chapter 97 (other than sports gloves and goods failing within heading No. 40.11); or
 - (f) Buttons, combs, smoking pipe stems, pens or other articles falling within Chapter 98.

4. In Note I to this Chapter and in headings Nos. 40.2, 40.05 and 40.06, the expression "synthetic rubber" is to be taken to apply to:-

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

Such substances include cis- Polyisoprene (IR), polybutadiene (DR), polychlorobutadiene (CR), polybutadiene-styrene (SBR), polychloro butadiene-acrylonitrile (NCR), polybutadiene acrylonitrile (NBR) and butyl rubber (IIR);

(b) Thioplasts (TM); and

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

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

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

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

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

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

7. Heading No. 40.10 is to be taken to include transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yam or cord impregnated or coated with rubber.

8. For the purpose of heading No. 40.06, Pre-vulcanised rubber latex is to be deemed to be unvulcanised rubber latex. For the purposes of headings Nos. 40.07 to 40.14, balata, gutta-percha and similar natural gums, and factice derived from oils, and such substances reclaimed, are to be deemed to be vulcanised rubber whether or not they have been vulcanised.

9. In headings Nos. 40.05, 40.08 and 40.15, the expressions "plates¹¹, sheets" and "strip" are to be taken to apply, and to apply only, to plates, sheets and strip, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom, not further worked.

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

Section VII-40.01

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
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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 ...	10%
40.02	Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber, factice derived from oils ...	10%
40.03	Reclaimed rubber	10%
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 ...	10%

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 a kind known as masterbatch ...	10%
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	10%
	B. Other	30%

III-ARTICLES OF UNHARDENED VULCANISED RUBBER

40.07	Vulcanised rubber thread and cord, whether or not I textile covered and textile thread covered or impregnated with vulcanised rubber	30%
40.08	Plates, sheets, strip, rods and profile shapes of unhardened vulcanised rubber	30%
40.09	Piping and tubing, of unhardened vulcanised rubber ...	10%
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber ...	10%
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds: A. For vehicles of heading No. 87.01	Free
	B. For vehicles of heading No. 84.23	10%
	C. Other	30%
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber ...	

Section VII-41.13

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber:	
	A. Articles of apparel 50%	
	B. Other 30%	
40.14	Other articles of unhardened vulcanised rubber:	
	A. Stoppers and rings for bottles; discs, washers and joints 10%	
	B. Flexible containers of 200 litres or more for the transport or storage of fluids 10%	
	C. Other 30%	
IV-HARDENED RUBBER (EBONITE AND VULCANITE); ARTICLES MADE THEREOF		
40.15	Hardened rubber (ebonite and vulcanite), in bulk, Plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber:	
	A. Scrap & waste 10%	
	B. Other 30%	
40.16	Articles of hardened rubber (ebonite and vulcanite) ... 30%	

SECTION VIII

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

Chapter 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER*Notes:*

1. This Chapter does NOT cover:
 - (a) Parings or similar waste, or raw hides or skins (heading No. 05.06);
 - (b) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01; or
 - (c) Hides or skins, with the hair on, raw, tanned or dressed (Chapter 43); the following are however, to be classified in heading No. 41.01, namely, raw hides or skins with the hair on, of bovine cattle (including buffalo), of equine animals, of sheep and lambs (except Persian, Astrakhan, Caracul and similar lambs, Indian, Chinese, Mongolian and Tibetan lambs), of goats and kids (except Yemen, Mongolian and Tibetan goats and kids), of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.
2. Throughout this Schedule the expression "composition leather" is to be taken to mean only substances of the kind referred to in heading No. 41.10.

Section VIII-41.01

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheep-skins in the wool	10%
41.02/08	Leather (including chamois-dressed leather, parchment-dressed leather, patent and imitation patent leather and metallised leather)	33 1/4
41.09	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour	33 1/4
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls ...	33 1/4

Chapter 42

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

Notes:

1. This Chapter does NOT cover:
 - (a) Sterile surgical catgut and similar sterile suture materials (heading No. 30.05);
 - (b) Articles of apparel and clothing accessories (except gloves), lined with fur skin or artificial fur or to which fur skin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03/04);
 - (c) String or net bags of Section XI;
 - (d) Articles falling within Chapter 64;
 - (e) Headgear or parts thereof falling within Chapter 65;
 - (f) Whips, riding-crops or other articles of heading No. 66.02;
 - (g) Strings, skins for drums and the like, and other parts of musical instruments (heading No. 92.09 or 92.10);
 - (h) Furniture or parts of furniture (Chapter 94);
 - (i) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
 - (k) Buttons, studs, cuff-links, press-fasteners, including snap-fasteners and press-studs, and blanks and parts of such articles, falling within heading No. 98.01 or Chapter 71.
2. For the purposes of heading No. 42.03, the expression "articles of apparel and clothing accessories" is to be taken to apply, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, belts, bandoliers and wrist straps, including watch straps.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal	50%
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes travelling-bags, rucksacks), shopping-bags, hand-bags, satchels, brief-cases, wallets, purses,	

Section VIII-42.03

Tariff No.	Tariff Heading	Import Duty
42.02 (contd.)	toilet-cases, toolcases, 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	50%
42.03	Articles of apparel and clothing accessories, of leather or of composition leather	50%
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes...	10%
42.05	Other articles of leather or of composition leather ...	50%
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 "ample, belting and belt lacing)	10%
	B. Other	50%

Chapter 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF*Notes:*

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

Section VIII-43.01

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
43.01	Raw farskins	10%
43.02	Furskins, tanned or dressed, including farskins assembled in plates, crosses and similar forms; pieces or cuttings of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated)	30%
43.03	Articles of furskin, artificial fur and articles made thereof:	
	A. Boxing gloves	10%
	B. Other	50%
43.04	Articles of furskin, artificial fur and articles made thereof:	
	A. Articles and accessories for use in industrial machinery or appliances	10%
	B. Other	50%

SECTION IX

Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto and of Other Plaiting Materials; Basketware and Wickerwork
Chapter 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

Notes:

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

Section IX-44.01

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
44.01	Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust	30%
44.02	Wood charcoal (including shell and nut charcoal), agglomerated or not	30%
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down	30%
44.04	Wood, roughly squared or half-squared, but not further manufactured	30%
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding five millimetres	30%
44.06	Wood paving blocks	30%
44.07	Railway or tramway sleepers of wood	10%
44.08	Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn	30%
44.09	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids	30%
44.10	Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf-club shafts, umbrella handles, tool handles or the like	30%
44.11	Drawn wood; match splints; wooden pegs or pins for footwear	30%
44.12	Wood wool and wood flour	30%
44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured	30%
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding five millimetres; veneer sheets and sheets for plywood, of a thickness not exceeding five millimetres	30%
44.15	Playwood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry	30%
44.16	Cellular wood panels, whether or not faced with base metal	30%
44.17	"Improved" wood, in sheets, blocks or the like ...	30%
44.18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances in sheets, blocks or the like	30%

Section IX--44.19

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
44.19	Wooden headings and mouldings, including moulded skirting and other moulded boards	30%
44.20	Wooden picture frames, photograph frames, mirror frames and the like	30%
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings	20%
44.22	Casks, barrels, vats, tubs, buckets and other cooperers, Products and parts thereof, of wood other than staves, failing within heading No. 44.08. ...	
44.23	Builders' carpentry and joinery (including Prefabricated and sectional buildings and assembled parquet flooring panels)	10%
44.24	Household utensils of wood	30%
44.25	Wooden tools, too] bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood:	30%
	A. Brooms and brush bodies and handles, boot and shoe trees	10%
	B. Other	30%
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	10%
44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not failing 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, or wood:	
	A. Articles of personal adornment including beads	50%
	B. Beads	30%
44.28	Other articles of wood:	
	A. Beehives, hen-coops and similar wooden appliances for dairy and agricultural purposes, and parts thereof	Free
	B. Coffins	Free
	C. Other	30%

Chapter 45

CORK AND ARTICLES OF CORK

Notes:

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

Section IX-45-01

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
45.02	Natural cork, unworked, crushed, granulated or ground; waste cork	10%
	
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs cut to size or corks or stoppers) ...	10%
45.03/04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of natural or agglomerated cork:	
	A. Fishing floats	10%
	B. Stoppers, washers and discs	10%
	C. Agglomerated cork for use in connection with refrigeration or air-conditioning	10%
	D. Other	30%

Chapter 46

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

1. In this Chapter the expression "plaiting materials" includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of vegetable fibre or bark, unspun textile fibres, monofil and strip of artificial plastic materials or strips of paper but not strips of leather, of composition leather or of felt human hair, horsehair, textile rovings or yarns or monofil or strip of Chapter 91.
2. This Chapter does NOT cover:
 - (a) Twine, cordage, ropes or cables, plaited or not (heading No. 59.04);
 - (b) Footwear or headgear or parts thereof falling within Chapters 64 or 65;
 - (c) Vehicles and bodies for vehicles, of basketware (Chapter 87); or
 - (d) Furniture or parts thereof (Chapter 94).
3. For the purposes of heading No. 46.02 "plaiting materials bound together in parallel stands" means "plaiting materials" placed side by side and bound together, in the form of sheets, whether the binding materials are of spun textile fibre or not.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
46.01	Plaits and similar products of plaiting materials for all uses, whether or not assembled into strips	30%
46.02	Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles:	
	A. Straw envelopes for bottles	10%
	B. Other	30%
46.03	Basketwork, wickerwork and other articles of plaiting materials made directly to shape; articles made up from goods falling within heading No. 46.01 or 46.02; articles of loofah	37½%

Section X-47.01

SECTION X
Paper-making Material; Paper and Paperboard and Articles Thereof
Chapter 47
PAPER-MAKING MATERIAL

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material	*30%
47.02	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making: A. Old newspapers and periodicals 10% B. Other 30%	

Chapter 48

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

1. This Chapter does NOT cover:
 - (a) Stamping foils of heading No. 32.09;
 - (b) Perfume and cosmetic papers (heading No. 33.06);
 - (c) Soap papers (heading No. 34.01), paper impregnated or coated with detergent (heading No. 34.02) and cellulose wadding impregnated with polishes, creams or similar preparations (heading No. 34.05);
 - (d) Paper or paperboard, sensitised (heading No. 37.03);
 - (e) Paper-reinforced stratified artificial plastic sheeting or vulcanised fibre (heading No. 39.01/06), or articles of such materials (heading No. 39.07);
 - (f) Goods falling within heading No. 42.02 (for example, travel goods);
 - (g) Articles falling within any heading in Chapter 46 (manufactures of plaiting material);
 - (h) Paper yarn or textile articles of paper yarn (Section XI);
 - (i) Abrasive paper (heading No. 68.06) or paper-backed mica splittings (heading No. 68.15) (paper coated with mica powder is, however, to be classified in heading No. 48.07);
 - (j) Metal foil backed with paper or paperboard (Section XV);
 - (k) Perforated paper or paperboard for musical instruments (heading No. 92.10); or
 - (l) Goods falling within any heading in Chapter 97 (for example, toys, games and sports requisites) or Chapter 98 (for example, buttons).
2. Subject to the provisions of Note 3, headings Nos. 48.01 and 48.02 are to be taken to include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, including false water-marking, and also to paper and paperboard coloured or marbled throughout the mass by any method. They do not apply to paper or paperboard which has been further processed, for example, by coating or impregnation.
3. Paper or paperboard answering to a description in two or more of the headings Nos. 48.01 to 48.07 is to be classified under that one of such headings which occurs latest in the Schedule.
4. Headings Nos. 48.01 to 48.07 are to be taken not to apply to paper, paperboard or cellulose wadding:
 - (a) In strips or rolls of a width not exceeding fifteen centimetres; or
 - (b) In rectangular sheets (unfolded if necessary) of which no side exceeds thirty-six centimetres; or

• See Second Schedule of suspended duties.

Section X-48.01

(c) Cut into shapes other than rectangular shapes.

Except that hand-made paper in any size or shape as made directly and having all its edges decked remains classified, subject to the provisions of Note 3, within heading No. 48.02.

5. For the purposes of heading No. 48.11, "wallpaper and lincrusta" are to be taken to apply only to:
 - (a) Paper in rolls, suitable for wall or ceiling decoration, being:
 - Ø) Paper with one or with two margins, with or without guide marks; or
 - (ii) Paper without margins, surface-coloured or design-printed, coated or embossed, of a width not exceeding sixty centimetres;
 - (b) Borders, friezes and corners of paper, of a kind used for wall or ceiling decoration.
6. Heading No. 48.15 is to be taken to apply, *inter alia*, to paper wool, paper strip (whether or not folded or coated) of a kind used for plaiting, and to toilet paper in rolls or packets, but not to the articles mentioned in Note 7.
7. Heading No. 48.21 is to be taken to apply, *inter alia*, to cards for statistical machines, perforated paper and paper-board cards for Jacquard and similar machines, paper lace, shelf edging, paper tablecloths, serviettes and handkerchiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.
8. Paper, paperboard and cellulose wadding, and articles thereof, printed with characters or pictures which are not merely incidental to the primary use of the goods are regarded as printed matter failing within Chapter 49.

Tariff No.	Tariff Heading	Import Duty
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**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	...	...	...	...	...	40%
(2) For the manufacture of corrugated paper-board	*30%
(3) Other	*20%

B. Paperboard

B. Paperboard	*20%
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C. Cellulose wadding:

(1) Bleached, for the manufacture of sanitary towels	20%
(2) Other	...	...	...	...	...	*30%

48.02 Hand-made paper and paperboard

48.03 Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper In rolls or sheets

48.04 Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally re-inforced, rolls or sheets

48.05 Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets

48.06 Paper and paperboard, ruled, lined or squared, but not otherwise printed in rolls or sheets

*See Second Schedule of suspended duties.

Section X-48.07

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), In rolls or sheets: A. Coated, for use in the manufacture of crown corks 10% B. Other 30%	10% 30%
48.08	Filter blocks, slabs and plates, of paper pulp ...	10%
4&09	Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders ... II-PAPER AND PAPERBOARD CUT TO SIZE OR SHAPE AND ARTICLES OF PAPER OR PAPERBOARD	40%
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes ...	40%
48.11	wallpaper and lincrusta; window transparencies of paper ...	40%
48.12	Floor coverings, prepared on a base of paper or of paper board, whether or not cut to size, with or without a coating of linoleum compound ...	40%
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes ...	30%
48.14	Writing blocks, envelopes, lettercards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery: A. Envelopes 40% B. Other 40%	40% 40%
48.15	Other paper and paperboard, cut to size or shape: A. Coated, for use in the manufacture of crown corks 10% B. Other 40%	10% 40%
48.16	Boxes, bags and other packing containers of paper or paperboard: A. Multi-ply paper bags *20% B. Other *20%	*20% *20%
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 ...	40%
48.18	Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers of paper or paperboard	40%
48.19	Paper or paperboard label, whether or not printed or gummed	40%
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened) ...	10%
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding: A. Moulded sheets for packing eggs 10% B. Other *33½%	10% *33½%

* See Second Schedule of suspended duties.

Section X-49.01

Chapter 49

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

Notes:

1. This Chapter does NOT cover:
 - (a) Paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48);
 - (b) Playing cards or other goods falling within any heading in Chapter 97; or
 - (c) Original engravings, prints or lithographs (heading No. 99.02), postage, revenue or similar stamps falling within heading No. 99.04, antiques of an age exceeding one hundred years or other articles falling within any heading in Chapter 99.
2. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be treated as falling within heading No. 49.01 and not within heading No. 49.02.
3. Heading No. 49.01 is to be extended to apply to:
 - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - (b) A pictorial supplement accompanying and subsidiary to, a bound volume; and
 - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.
4. Heading Nos. 49.01 and 49.02 are to be taken not to apply to publications issued for advertising purposes by or for an advertiser named therein, or to publications which are primarily devoted to advertising (including tourist propaganda). Such publications are to be taken as falling within heading No. 49.1 1.
5. For the purposes of heading No. 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.
6. For the purposes of heading No. 49.06, the expression "manuscripts and typescripts" is to be taken to extend to carbon copies or copies on sensitised paper of manuscripts and typescripts. References in this Chapter to printed matter of any kind include references to any matter of that kind which is reproduced by means of a duplicating machine.
7. For the purposes of heading No. 49.09, the expression "picture postcards" means cards consisting essentially of an illustration and bearing printed indications of their use.

Tariff No.	Tariff Heading	Import Duty
49.01	Printed books, booklets, brochures, pamphlets and leaflets	Free
49.02	Newspapers, journals and periodicals, whether or not illustrated	Free
49.03	Children's picture books and painting books	Free
49.04	Music, printed or in manuscript, whether or not bound or illustrated	Free
49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial)	Free

Section X-49.06

<i>Tariff NO.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
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-impessed paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books:	
	A. Cheque books and cheques	30%
	B. Other	Free
49.08	Transfers (Decalcómanias)	30%
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	
49.10	Calendars of any kind, of paper or paperboards, including calendar blocks ...	40%
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	
	D. Other	40%

SECTION XI

Textiles and Textile Articles

Notes:

1. This Section does NOT cover:
 - (a) Animal brush making bristles or hair (heading No. 05.02); horsehair or horse-hair waste (heading No. 05.03),
 - (b) Human hair or articles of human hair (heading No. 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses and the like (heading No. 59.17);
 - (c) Vegetable materials falling within Chapter 14;
 - (d) Asbestos of heading No. 25.24 or articles of asbestos and other products of (heading No. 68.13 or 68.14);
 - (e) Articles falling within heading No. 30.04 or 30.05 (for example, wadding, gauze, bandages and similar articles for medical or surgical purposes, sterile surgical suture materials);
 - (f) Sensitised textile fabric (heading No. 37.03);
 - (g) Monofil of which any cross-sectional dimension exceeds one millimetre and strip (artificial straw and the like) of a width exceeding five millimetres of artificial plastic material (Chapter 39) or plait or fabrics of such monofil or strip Chapter 46;
 - (h) Woven textile fabrics, felt, bonded fibre fabrics or similar bonded yarn fabrics impregnated, coated, covered or laminated with rubber, and article thereof, falling within Chapter 40.

Section XI

- (ij) Skins with their wool on (Chapter 41 or 43) or articles of furskins, artificial fur or articles thereof, falling within heading No. 43.03/04;
- (k) Articles of textile materials falling within heading No. 42.01 or 42.02;
- (l) Products and articles of Chapter 48 (for example, cellulose wadding);
- (m) Footwear or parts of footwear, gaiters or leggings or similar articles classified in Chapter 64;
- (n) Headgear or parts thereof falling within Chapter 65;
- (o) Hair nets heading No. 65.05 or 67.04, as the case may be;
- (p) Goods falling within Chapter 67;
- (q) Abrasive-coated threads, cords or fabric (heading No 68.06);
- (r) Glass fibre or articles of glass fibre, other than embroidery with grass thread, on a visible ground of fabric (Chapter 70);
- (s) Articles falling within Chapter 94 (furniture and bedding); or
- (t) Articles falling within Chapter 97 for example Act 23/71 (toys, games and sports requisites);

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

- (a) Goods containing more than ten per cent by weight of silk, noil or other waste silk or any combination thereof are to be classified in Chapter 50;
- (b) All other goods are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material.

(B) For the purposes of the above rules:

- (a) Metallised yarn shall be treated as a single textile material and its weight shall be taken as the aggregate of the weight of the textile and metal components, and, for the classification of woven fabrics, metal thread is to be regarded as a textile material;
- (b) Where a heading in question refers to goods of different textile materials (for example, silk and waste silk or carded sheep's or lambs' wool), all those materials shall be treated as being one and the same;
- (c) Except as provided in (B) (a), the weight of constituents other than textile materials is not to be included in the weight of the goods.

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

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

- (a) Of silk, noil or other waste silk, or man-made fibres described in Note 1 (b) to Chapter 51 (including yarn of two or more monofil of Chapter 51), of a weight exceeding two grams per metro (18,000 denier);
- (b) Of man-made fibres (including yarn of two or more monofil of Chapter 51), of a weight exceeding one gram per metro (9,000 denier);
- (c) Of true hemp or flax
 - (i) Polished or glazed, of which the length per kilogram, multiplied by the number constituent strands, is less than 7,000 metres;
 - (ii) Not polished or glazed and of a weight exceeding two grams per metre;
- (d) Of coir, consisting of three or more plies;
- (e) Of other vegetable fibres, of a weight exceeding two grams per metro; or
- (f) Reinforced with metal.

(B) Exceptions:

- (a) Yam of sheep's or lambs' wool or other animal hair and paper yarn, other than yarn reinforced with metal;
- (b) Continuous filament tow for the manufacture of man-made fibres discontinuous, and year without twist or with a twist of less than 5 turns per metro;
- (c) Silk-worm gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51;

013/50.0

(d) Metallised yarn, not being yarn reinforced with metal; and
 (e) Chenille yarn and gimped yarn.

4. Omitted.

5 Omitted.

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

- (a) Cut otherwise than into rectangles;
- (b) Made and finished by weaving and ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, table cloths, scarf squares and blankets);
- (c) Hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges;
- (d) Cut to size and having undergone a process of drawn thread work;
- (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more fabrics assembled in layers, whether or not padded).

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

Chapter 50
SILK AND WASTE SILK

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
50.01/03	Silk-worm cocoons, raw silk (not thrown) and silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	30%
50.04/08	Silk yarn and yam spun from noil silk or from other waste silk; silk-worm gut; imitation catgut or silk ...	30%
50.09/10	Woven fabrics of silk or of noil silk or of other waste silk	45%

Chapter 51
MAN-MADE FIBRES (CONTINUOUS)

Notes:

1. Throughout this Schedule, the term "man-made fibres" means fibres or filaments of organic polymers produced by manufacturing processes, either:
 - (a) By polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethane and polyvinyl derivatives; or
 - (b) By chemical transformation of natural organic polymers (such as cellulose, casein, proteins and algae), for example, viscose rayon, cuprammonium rayon (cupra), cellulose acetate and alginates.
2. Heading No. 51.01/03 is to be taken not to apply to continuous filament tow of man-made fibres falling within Chapter 56.

Section XI-51.01/03

3. The expression "yarn of man-made fibres (continuous)" is to, be taken not to apply to yarn (known as "ruptured filament yarn") of which the majority of the filaments have been ruptured by passage through rollers or other devices (Chapter 56).

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
51.01103	Yarn of man-made fibres (continuous), monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials: A. Of counts 40s or more 30% B. Other 30%	
51.04	Woven fabrics of man-made fibres (continuous) including woven fabrics of monofil or strip of heading No. 51.01/03: A. Grey and unbleached: (i) Wefless fabric for tyre manufacture ... 10% (ii) Other 45% B. Drills and twills 45% C. Other Per sq. metre Sns. 3/- or 45%	

Chapter 52

METALISED TEXTILES

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
52.01	Metalised yarn, being textile yarn spun with metal or covered with metal by any process 30%	
52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics of the like 45%	

Chapter 53

WOOL AND OTHER ANIMAL HAIR

Notes: Omitted.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
53.01/05	Sheep's or lambs' wool and other animal hair, whether or not carded or combed, and waste of such wool or of animal hair, whether or not pulled or garnetted (including pulled or garnetted rags) 30%	
93.06/10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair 30 %	
53.11/13	Woven fabrics of sheep's or lambs' wool, of horsehair or of other animal hair 45%	

Section XI-54.01/02

Chapter 54
FLAX AND RAMIE

54.01/02	Flax and ramie, raw or processed but not spun; flax tow, remie, noils and waste of flax or of remie (including pulled or garnetted rags)	...	...	30%
54.63/04	Flax or ramie yam	...	...	30%
54.05	Woven fabrics of flax or of remie:			
	A. Canvas	...	...	30%
	B. Other	...	...	45%

Chapter 55
COTTON

Tariff No.	Tariff Heading	Import Duty
55.01/02	Cotton, not carded or combed; cotton linters	10%
55.03/04	Cotton waste (including pulled or garnetted rags), not carded or combed; cotton carded or combed	30%
55.05106	Cotton yarn	30%
55.07/09	Woven fabrics of cotton:	
	A. Grey and unbleached:-	
	(i) Weftless fabric for tyre manufacture	10%
	(ii) Other	45%
	B. Gauze for the manufacture of bandages	Free
	C. Canvas	30%
	D. Drills and twills	45%
	E. Other	Per sq. metre Shs. 3/- or 45%

Chapter 56
MAN-MADE FIBRES (DISCONTINUOUS)

Notes: omitted.

Tariff No.	Tariff Heading	Import Duty
56.01/04	Man-made fibres (discontinuous) and waste (including yarn waste and pulled or garnetted rags of man-made fibres (continuous or discontinuous), whether or not carded or combed or otherwise prepared for spinning; continuous filament tow:	
	A. Cellulose acetate cigarette filter tow	10%
	B. Other	30%
56.05/06	Yam of man-made fibres (discontinuous or waste):	
	A. Of counts 40s or more	30 %
	B. Other	30%
56.07	Woven fabrics of man-made fibres (discontinuous or waste):	
	A. Grey and unbleached	Per sq. metro Shs. 2/50 or 45%
	B. Drills and twills,	Per sq. metre Shs. 3/80 or 45%
	C. Other	Per sq. metre Shs. 3/- or 45%

*See Schedule of dumping duties.

Section XI-57.01/04

Chapter 57

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
57.01/04	True hemp (<i>Cannabis sativa</i>), Manila hemp (<i>abaca</i>) (<i>Musa textilis</i>), jute and other textile bast fibres and other vegetable textile fibres, raw or processed but not spun; tow and waste of such fibres (including pulled or garnetted rags or ropes): A. Fibres of jute and natural substitutes of jute ... B. Other	10% 30%
57.05/09	Yarn of hemp, of Jute or other textile bast fibres, or of other vegetable textile fibres; paper yarn ...	30%
57.09/12	Woven fabrics of hemp, of jute or of other vegetable textile fibres; woven fabrics of paper yarn: A. Hessian and sacking (not including matting) ... B. Other	30% 45%

Chapter 58

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

Notes:

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

Section X1-58.01

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
58.01	Carpets, carpeting and rugs, knotted (made up or not) ...	40%
58.02	Other carpets, carpeting, rugs, mats and matting, and "Kelen", "Schemacks" and "Karamanie" rugs and the like (made up or not) ...	40%
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 ...	40%
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton failing within heading No. 55.07/09 and fabrics failing within heading No. 58.05) ...	45%
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods failing within heading No. 58.06 ...	30%
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size ...	30%
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of Heading No. 32.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like ...	30%
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain ...	Per sq. metre Shs. 2/50 or 45%
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 ...	Per sq. metre Shs. 2/50 or 45%

Chapter 59

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

Notes:

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

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

It does not, however, cover:

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

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

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

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

- (a) Fabrics in which the impregnation or coating cannot be seen with the naked eye (usually Chapters 50 to 58 and 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio backcloths or the like);
- (c) Fabrics covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; or
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances.

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

- (a) Textile fabrics impregnated, coated, covered or laminated with rubber:
 - (i) weighing not more than one and a half kilogrammes per square metre; or
 - (ii) weighing more than one and a half kilogrammes per square metre and containing more than fifty per cent by weight of textile material;
- (b) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and
- (c) Plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabrics, other than those falling in Chapter 40 by virtue of the last paragraph of Note 2 to that chapter.

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

- (a) Transmission, conveyor or elevator belting of a thickness of less than three millimetres; or
- (b) Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (heading No. 40.10).

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

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

Section X1-59.01

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
59.01	Wadding and articles of wadding; textile flock and dust And mill neps	30%
59.02	Felt and articles of felts, whether or not Impregnated or coated	30%
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not Impregnated or coated	30%
59.04	Twine, cordage, ropes and cables, platted or not ...	15%
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope: A. Fishing nets and netting: (1) Knotted fishing nets of stretched mesh sizes from 1.27 cm. to 12.7 cm. inclusive, manufactured from nylon multi-filament fibres	20%
	(2) Other	10%
	B. Fruit tree and seed-bed netting	10%
	C. Other	30%
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics: A. Loading slings	10%
	B. Other	30%
59.07	Textile fabrics coated with gum or Umylaceous 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	15%
	B. Other	30%
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials	30%
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil	30%
59.10	Linoleum and materials prepared on a textile base In a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not	40%
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods: A. Electrical insulating tape	10%
	B. Other	45%
59.12	Textile fabrics otherwise Impregnated, coated, covered or laminated; painted canvas being theatrical scenery, studio back-cloths or the like	45%
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials, combined with rubber threads	45%

Section X1-59.14

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
59.14	Wicks, of woven, plaited or knitted textile materials for lamps, stoves, lighters, candies and the like; tubular knitted gas-mantle fabric and Incandescent gas mantles:	
	A. Wicks-for lighters ...	45%
	B. Other ...	30%
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials ...	10%
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material ...	10%
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant ...	10%

Chapter 60

KNITTED AND CROCHETED GOODS

Notes.

1. This Chapter does NOT cover:
 - (a) Crochet lace of heading No. 58.09110;
 - (b) Knitted or crocheted goods falling within Chapter 59;
 - (c) Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters or the like (heading No. 61.09);
 - (d) Old clothing or other articles falling within heading No. 63.01; or
 - (e) Orthopedic appliances, surgical belts, trusses or the like (heading No. 90.19).
2. Headings Nos. 60.02 to 60.06 are to be taken to apply to knitted or crocheted articles and to parts thereof:
 - (a) Knitted or crocheted directly to shape, whether imported as separate item or in the form of a number of items in the length;
 - (b) Made up, by sewing or otherwise.
3. For the purposes of heading No. 60.06, knitted or crocheted articles are not considered to be elastic articles only by reason of their containing rubber thread or elastic forming merely a supporting band.
4. The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.
5. For the purposes of this Chapter:
 - (a) "Elastic" means consisting of textile materials combined with rubber threads;
 - (b) "Rubberised" means impregnated, coated or covered or laminated with rubber or made with textile thread impregnated, coated or cover with rubber.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
60.01	Knitted or crocheted fabric, not elastic nor rubberised ...	Per kg. Shs. 361- or 45%
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised ...	33½%

Section XI--60.03

Tariff No.	Tariff Heading	Import Duty
60.03	Stockings, under-stockings socks, ankle-socks, soccettes and the like, knitted or crocheted, not elastic nor rubberised	50%
60.04	Under garments, knitted or crocheted, not elastic nor rubberised	50%
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised: A. Articles of apparel	50%
	B. Other: (1) Blankets	45%
	(2) Other	33½%
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings): A. Fabric	45%
	B. Articles of apparel: (1) Stockings and hose	50%
	(2) Other	50%
	C. Other	45%

Chapter 61

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

Notes:

1. The headings of this Chapter are to be taken to articles of the kinds described therein only when made up of any textile fabric (including felt, bonded fibre fabric, braid or trimmings of heading No. 58.07, tulle or other net fabrics and lace) or of fabric of metal thread, but not including articles of knitted or crocheted material other than those falling within heading No. 61.09.
2. The headings of this Chapter do NOT cover:
 - (a) Old clothing or other articles falling within heading No. 63.01; or
 - (b) orthopedic appliances, surgical belts, trusses or the like (heading No. 90.19).
3. For the purposes of headings Nos. 61.01 to 61.04:
 - (a) Articles which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in heading No. 61.02 or 61.04 as the case may be;
 - (b) The expression "infants' garments" is to be taken to apply to:
 - (i) Garments for young children which are not identifiable as for wear exclusively by boys or by girls, and
 - (ii) Babies' napkins.

Section XI-61.01

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

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

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
61.01	Men's and boys' outer garments:	
	A. Diving suits other than sports clothing ...	Free
	B. Other	50%
61.02	Women's, girls' and infants' outer garments ...	50%
61.03	Men's and boys' under garments, including collars, shirt fronts, and cuffs	50%
61.04	Women's, girls' and infants' under garments:	
	A. Babies' napkins	45%
	B. Other	50%
61.05	Handkerchiefs	33½%
61.06	Shawls, scarves, mufflers, mantillas, veils and the like ...	50%
61.07	Ties, bow ties and cravats	50%
61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yoke and similar accessories and trimmings for women's and girls' garments ...	50%
61.09	Corsets, corset-belts, suspender-belts, brassiers, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic	50%
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods ...	50%
61.11	Made-up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs and sleeve protectors, pockets) ...	33½%

Section XT-62.01

Chapter 62
OTHER MADE UP TEXTILE ARTICLES

Notes:

1. The headings of this Chapter are to be taken to apply to the articles of the kinds described therein only when made up of any textile fabric (other than felt and bonded fibre or similar bonded yarn fabrics) or of the braids or trimmings of headings No. 58.07, not being knitted or crocheted goods.
2. The headings of this Chapter do NOT cover:
 - (a) Goods failing within Chapter 58,59 or 61; or
 - (b) Old clothing or other articles failing within heading No. 63.01.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
62.01	Traveling rugs and blankets	45%
62.02	Bed-linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:	
	A. Bedsheets, bedspreads curtains, table cloths, grass cloth and towels	
	(1) Cotton, grey and unbleached	Per sq. metro Shs. 2/50 or 45%
	(2) Cotton, other	Per sq. metre Shs. 3/- or 45 %
	(3) Man-made fibres	Per sq. metro Shs. 3/- or 45 %
	(4) Silk	Per sq. metro Shs. 5/50 or 45%
	(5) Other fibres	Per sq. metre Shs. 4/50 or 45%
	B. Mosquito and sand flynets	10%
	C. Mattress covers	Each Shs. 30/- or 45%
	D. Other	45%
62.03	Sacks and bags, of a kind used for the packing of goods	30%
62.04	Tarpaulins, sails awnings, sunblinds, tents and camping goods	
62.05	Other made up textile articles (including dress patterns):	33½%
	A. Surgeons' face masks	10%
	B. Sacks and bags other than those of a kind classified under heading No. 62.03	45%
	C. Other	33½%

Chapter 63
OLD CLOTHING AND OTHER TEXTILE ARTICLES; RAGS

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
63.01	Clothing, clothing accessories, traveling rugs and blankets, household linen and furnishing articles (other than articles failing within heading No. 58.01,	

Section XI--63.02

Tariff No.	Tariff Heading	Import Duty
63.01 (contd.)	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 100%	
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables 30%	

SECTION XII

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

Chapter 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

Notes:

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

Tariff No.	Tariff Heading	Import Duty
64.01/04	Footwear:	
	A. Athletic shoes, football boots and other similar specialized sports footwear 10%	
	B. Footwear not having uppers, and shoes having rubber or rope soles and uppers of cotton fabric Per Pair Shs. 3/- or 40%	
	(C) Other 40%	

Section XII--64.05

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal: A. Uppers of leather, complete or semimanufactured Per pair Shs. 5/- B. Other	or 33½ % 33½%
64.06	Gaiters, spats, leggings, puttees, cricket pads, shinguards and similar articles, and parts thereof...	40%

Chapter 65
HEADGEAR AND PARTS THEREOF

Notes:

1. This Chapter does NOT cover:
 - (a) Old headgear falling within heading No 63-01;
 - (b) Hair nets of human hair (heading No. 6.04);
 - (c) Asbestos headgear (heading No. 68.13); or
 - (d) Dolls' hats or other toy hats, or carnival articles of Chapter 97.
2. Heading No. 65.02 is to be taken not to apply to hat-shapes made by sewing (other than hat-shapes made by the sewing in spirals of plaited or other strips).

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt ...	30 %
65.02	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor made with brims	30%
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed	40 %
65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed...	40%
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed	40%
65.06	Other headgear whether or not lined or trimmed...	Each Shs. 2/- or 40%
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chin-straps, for headgear	30%

Chapter 66

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

Notes:

1. This Chapter does NOT cover:
 - (a) Measure walking-sticks or the like (heading No. 90.16);
 - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or

Section X11-66.01

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

2. Heading No. 66.03 is to be taken not to apply to parts, trimmings or accessories of textile materials, nor to covers, tassels, thongs, umbrella cases or the like, of any material. Such goods imported with, but not fitted to, articles falling within heading No. 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

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

Chapter 67

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

Notes:

1. This Chapter does NOT cover:
 - (a) Straining cloth of human hair (heading No. 59.17);
 - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - (c) Footwear (Chapter 64);
 - (d) Headgear (Chapter 65);
 - (e) Feather dusters (heading No. 96.04), powder-puffs (heading No. 96.05) or hair sieves (heading No. 96.06); or
 - (f) Toys, sports requisites or carnival articles (Chapter 97).
2. Heading No. 67.01 is to be taken not to apply to:
 - (a) Goods (for example, bedding), in which feathers or down constitute only filling or padding;
 - (b) Articles of apparel and accessories thereto in which feathers or down constitute no more than mere trimming or padding;
 - (c) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02; or
 - (d) Fans (heading No. 67.05).
3. Heading No. 67.02 is to be taken not to apply to:
 - (a) Articles of glass (Chapter 70);
 - (b) Artificial flowers, foliage or fruit, of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing or similar methods.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof, (other than goods, failing within heading No. 05.	40%
67.02	Artificial flowers, foliage or fruit and parts thereof articles made of artificial flowers, foliage or fruit ...	40%

Section X11-67.03

Tariff No.	Tariff Heading	Import Duty
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair, or -other textile materials, prepared for use In making wigs and the like	
67.04	Wigs, false beards, eyebrows and eye lashes, switches and the like of human or animal hair or of textiles; other articles of human hair (including hair nets) ...	30%
67.05	Fans and hand screens, non-mechanical, Of any material - frames and handles therefor and Parts Of such frames and handles, of any material	30% 40%

SECTION XII

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 OR PLASTER OF CEMENT, OF ASBESTOS, OF MICA OR SIMILAR MATERIALS

Notes:

1. This Chapter does NOT cover:
 - (a) Goods falling within Chapter 25;
 - (b) Coated or impregnated paper falling within heading No. 48-07 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);
 - (c) Coated or impregnated textile fabric falling within chapter 59 (for example) mica-coated fabric, bituminised or asphalted fabric
 - (d) Articles falling within Chapter 71;
 - (e) Tools or parts of tools, failing within Chapter 82;
 - (f) Lithographic stones of heading No. 84.34;
 - (g) Electrical insulators (heading No- 85.25) or fittings of insulating material falling within heading No. 85.26;
 - (h) Dental burrs (heading No. 90.17);
 - (i) Goods falling within Chapter 91 (for example, clocks and clock cases);
 - (j) Articles falling within Chapter 95;
 - (l) Articles failing within Chapter 97 (for example, toys, games and sports requisites);
 - (m) Goods failing within heading No 98.01 (for example, buttons), No. 98.05 (for example, slate pencils) or No. 98.06 (for example, drawing slates); or
 - (n) Works of art, collectors' pieces, or antiques (Chapter 99).
2. In heading No. 68-02 the expression "worked monumental or building stone, is to be taken to apply not only to the varieties of stone referred to in headings Nos. 25.15 and 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it is, however, to be taken not to apply to slate.

Tariff No.	Tariff Heading	Import Duty
68.01	Road and paving setts, curbs and flagstones of natural stone (except slate)	15%
68.02	Worked monumental or buildings stone, and articles thereof (including mosaic cubes), other than goods failing within heading No. 68.01 or within Chapter 69:	

Section X--68.03

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
68.02 (contd.)	A. Balls for crushing mills B. Sinks and basins C. Building and monumental stone, including blocks, slaks, or sheets, which have been boss-d, planed, dressed or polished, but not further worked D. Other ...	10% 15% 15% 30%
68.03	Worked slate and articles of slate, including articles of agglomerated slate ...	30%
68.04	Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, socketes, axles and the like of other materials, but without framework segments and other finished parts of such stones and wheel, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasive or of pottery ...	10%
68.05	Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery	10%
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up ...	10%
68.07	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials other than those falling in heading No. 63.12 or 68.13 or in Chapter 69 ...	30%
68.08	Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch): A. Pipes, tubes and fittings therefor B. Other ...	20% 30%
68.09	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances ...	30%
68.10	Articles of plastering material	30%
68.11	Articles of cement (including singe cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not: A. Railway sleepers B. Baths, sinks, lavatory bowls and similar sanitary wear C. Other ...	10% 15% 30%
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like: A. Pipes, tubes and fittings therefor B. Packing, washers and joints C. Lavatory basins, sinks and similar sanitary ware D. Other	*30% 20% 15% 30%

*See Second Schedule to suspended duties.

Section X11-68.13

68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures:					
	A. Pipes, tubes and fittings therefor	...	...	*30%		
	B. Caskets and asbestos packing	...	...	30%		
	C. Filter blocks	...	...	10%		
	D. Fabric in the piece or cut to shape	...	...	30%		
	E. Other	...	...	30%		
6&14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials	...	...	30%		
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium)	...	...	10%		
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included:					
	A. Industrial or for agricultural use	...	...	Free		
	B. Other	...	...	30%		

Chapter 69
CERAMIC PRODUCTS

Notes:

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

• See Second Schedule of suspended duties.

Tariff No.	Tariff Heading	Import Duty
I.-HEAT-INSULATING AND REFRACTORY GOODS		
69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossile meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite)	...
		10%

Section X11-69.02

Tariff No.	Tariff Heading	Import Duty
69.02	Refractory bricks, blocks tiles and similar refractory constructional goods, other than goods failing within heading No. 69.01	10%
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods failing within heading No. 69.01	10%
H.-OTHER CERAMIC PRODUCTS		
69.04	Building bricks (including flooring blocks, supports or filler tiles and the like)	33½%
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, cornices, and other constructional goods, including architectural ornaments	33½%
69.06	Piping, conduits and guttering (including angles, bends and similar fittings):	
	A. Guttering	33½%
	B. Rain water pipes	16¾%
	C. Other	10%
69.07	Unglazed setts, flags and paving, hearth and wall tiles ...	30%
69.08	Glazed setts, flags and paving, hearth and wall tiles ...	30%
69.09	Laboratory, chemical or Industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods:	
	A. Industrial or for agricultural use	Free
	B. For laboratory use	10%
	C. Other	30%
69.10	Sinks, wash-basins, bidets, water closet pans, urinals, baths and like sanitary fixtures:	
	A. Lavatory cisterns	30%
	B. Other	15%
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or China (including biscuit porcelain and parian) ...	30%
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery	30%
69.13	Statuettes and other ornaments and articles of personal adornment; articles of furniture:	
	A. Articles of personal adornment	50%
	B. Other	30%
69.14	Other articles:	
	A. Door and window fittings	15%
	B. Other	30%

Section XIII-70.01

Chapter 70

GLASS AND GLASSWARE

Notes:

1. This Chapter does NOT cover:
 - (a) Ceramic enamels (heading No. 32.08);
 - (b) Goods falling within Chapter 71 (for example, imitation jewellery);
 - (c) Electrical insulators (heading No. 85.25) or fittings or insulating material falling within heading No. 85.26;
 - (d) Hypodermic syringes, artificial eyes, thermometers, barometers, hydro-meters, optically worked optical elements or other articles falling within Chapter 90;
 - (e) Toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 (excluding glass eyes without mechanism for dolls or for other articles of Chapter 97); or
 - (f) Buttons, fitted vacuum flasks, scent or similar sprays or other articles falling within Chapter 98.
2. The reference in heading No. 70.07 to "cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished" is to be taken to apply to articles made from such glass, provided they are not framed or fitted with other materials.
3. For the purposes of heading No. 70.20, the expression "wool" means:
 - (a) Mineral wools with a silica (SiO₂) content not less than 60% by weight;
 - (b) Mineral wools with a silica (SiO₂) content less than 60% but with an alkaline oxid (K₂O and/or N₂O) content of more than 5% by weight or a boric oxid (BO₃) content of more than 2% by weight.
 Mineral wools which do not comply with the above specifications fall in heading No. 68.07.
4. For the purposes of this Schedule, the expression "glass" is to be taken to extend to fused quartz and fused silica.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
70.01	Waste glass (cullet); glass in the mass (excluding optical glass)	30%
70.02	Glass of the variety known as "enamel" glass, In the mass, rods and tubes	30%
70.03	Glass In balls, rods and tubes, unworked (not being optical glass): <ol style="list-style-type: none"> A. Solid glass balls B. Other 	10% 30%
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles ...	30%
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles	30%
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), In rectangles, surface ground or polished, but not further worked ...	30%
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled Insulating glass; leaded lights and the like	30%

Section XIII-70.08

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	40%
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	40%
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	33½%
70.11	Glass envelopes (including bulgs and tubes) for electric lamps, electronic valves or the like	30%
70.12	Glass inners for vacuum flasks or for other vacuum vessels	30%
70.13	Glassware (other than articles failing in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration or for similar uses	40%
70.14	Illuminating glassware, signaling glassware and optical elements of glass, not optically worked nor of optical glass	30%
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like	30%
70.16	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multicellular glass in blocks, slabs, plates, panels and similar forms	30%
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules: <ul style="list-style-type: none"> A. Laboratory glassware B. Ampoules for pharmaceutical products ... C. Other 	10% Free 30%
70.18	Optical glass and elements of optical glass other than optically worked elements; blanks for corrective spectacle lenses	10%
70.19	Glass beads, imitation pearls, Imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass small wares, articles of glassware made therefrom; glass 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 (ballotin):	

Section X111-70.20

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
70.19 (contd.)	A. Articles of personal adornment including imitation pearls, imitation precious and semi-precious stones; beads	50%
	B. Other	30%
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom:	
	A. Curtain or furnishing fabric	45%
	B. Other	10%
70.21	Other articles of glass:	
	A. Floats for fishing nets	10%
	B. Articles of a kind used in industry or agriculture	Free
	C. Other	30%

SECTION XIV

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

Chapter 71

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

Notes:

1. Subject to Note I (a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) Of pearls or of precious or semi-precious stones (natural, synthetic or reconstructed); or
 - (b) Of previous metal or of rolled precious metal, are to be classified within this Chapter and not within any other Chapter.
2. (a) Headings Nos. 71.12, 71.13 and 71.14 do not cover articles in which precious metal or rolled precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles;
 - (b) Heading No. 71.15 does not cover articles containing precious metal or rolled precious metal (other than as minor constituents).
3. This Chapter does NOT cover:
 - (a) Amalgams of precious metal, and colloidal precious metal (Chapter 28);
 - (b) Sterile surgical suture materials, dental fillings and other goods falling in Chapter 30;
 - (c) Goods falling in Chapter 32 (for example, lustres);
 - (d) Handbags and other articles falling within heading No. 42.02 or 42.03;
 - (e) Goods of heading No. 43.03/04;
 - (f) Goods falling within Section XI (textiles and textile articles);
 - (g) Footwear (Chapter 64) and headgear (Chapter 65); -
 - (h) Umbrellas, walking-sticks and other articles falling within Chapter 66;
 - (i) Fans and hand screens of (heading No. 67.05);
 - (k) Coin (Chapter 72 or 99);

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section XIV-71.01

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

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

- (a) Wholly or partly of base metal, whether or not plated with precious metal; or
- (b) Of at least two materials (for example, wood and glass, bone and amber, mother-of-pearl and artificial plastic material), no account taken, of materials (for example, necklace strings) used only for assembly.

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
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I-PEARLS AND SEMI-PRECIOUS STONES

71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)	50%
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	50%
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) ...	50%
71.04	Dust and powder of natural or synthetic precious or semi-precious stones	30%

11-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	10%
71.06	Rolled silver, unworked or semi-manufactured ...	10%
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured	10%
71.09	Rolled gold on base metal or silver, unworked or semi-manufactured	10%

Section XIV-71.09

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured...	10%
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured.	10%
71.11	Goldsmiths, silversmiths, and jewellers, sweepings, residues, lemens, and other waste and scrap, of precious metal	30%
III-JEWELLERY, GOLDSMITHS AND SILVERSMITHS' WARES AND OTHER ARTICLES		
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal	50%
71.13	Articles of goldsmiths, or silversmiths, wares and parts thereof, of precious metal or rolled precious metal, other than goods failing within heading No. 71.12	30%
71.14	Other articles of precious metal or rolled precious metal:	
	A. Articles for technical or laboratory use ...	10%
	B. Other	30%
71.15	Articles consisting of, or Incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	50%
71.16	Imitation jewellery	50%

Chapter 72
COIN*Note:*

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
72.01	Coin	Free

SECTION XV

Base Metals and Articles of Base Metal*Notes:*

1. This Section does NOT cover:
 - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder failing within headings Nos. 32.08, 32.09, 32.10 or 32.13;
 - (b) Ferro-cerium or other pyrophoric alloys (heading No. 36.07);
 - (c) Headgear or parts thereof falling within heading No. 65.06 or 65-07;
 - (d) Umbrella frames and other goods of heading No. 66.03;

- (e) Goods falling within Chapter 71 (for "ample, Precious metal alloys, rolled Precious metal and imitation jewellery");
- (f) Articles falling within Section XVI (machinery, mechanical appliances and electrical goods);
- (g) Assembled railway or tramway track (heading No. 86.10) or other articles falling within Section XVII (vehicles, ships and boats, aircraft);
- (h) Instruments or apparatus of base metal of a kind falling within Section XVIII, including clock and watch springs;
- (ij) Lead shot prepared for ammunition (heading No. 93.07) or other articles falling within Section XIX (arms and ammunition);
- (k) Articles failing within Chapter 94 (furniture and mattress supports);
- (l) Hand sieves (heading No. 96.06);
- (m) Articles failing within Chapter 97 (for example, toys, games and sports requisites); or
- (n) Buttons, Pens, pencil-holders, pen nibs, or other articles failing within Chapter 98.

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

- (a) Goods described in headings Nos. 73.20, 73.25, 73.29, 73.31 and 73.32 and similar goods of other base metals;
- (b) Springs and leaves for springs, of base metal, other than clock and watch springs (heading No. 91.1 1); and
- (c) Goods described in headings Nos. 83.01, 83.02, 83.07, 83.09, 83.12 and 83.14.

In Chapter 73 to 82 (but not in headings Nos. 73.29 or 74.13) references to parts of goods do not include references to parts of general use as defined above. Subject to the preceding paragraph and to the Note to Chapter 83, the headings in Chapters 73 to 81 are to be taken not to apply to any goods falling within Chapters 82 or 83.

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

- (a) An alloy of base metals *containing more* than ten per cent, by weight, of nickel is to be classified as an alloy of nickel, except in the case of an alloy in which iron predominates by weight over each of the other metals.
- (b) Any other alloy to base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.
- (c) An alloy composed of base metals of this Section and of elements not failing within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
- (d) In this Section the term "alloy" is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting (other than cermets).

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

5. Classification of composite articles:

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

For this purpose:

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified; and
- (c) A cermet of heading No. 81.04 is regarded as a single base metal.

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

Chapter 73

IRON AND STEEL AND ARTICLES THEREOF

Notes:

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

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

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

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

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

(b) Splegelelsen (heading No. 73.01):

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

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

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

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

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

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

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

more than two per cent of manganese and silicon, taken together, or

2.00 per cent or more of manganese, or

2.00 per cent or more of silicon, or

0.50 per cent or more of nickel, or

0.50 per cent or more of chromium, or

0.10 per cent or more of molybdenum, or

0.10 per cent or more of vanadium, or

0.30 per cent or more of tungsten, or

0.30 per cent or more of cobalt, or

0.30 per cent or more of aluminum, or

0.4 per cent or more of copper, or

0.10 per cent or more of lead, or

0.12 per cent or more of phosphorus, or
 0.10 per cent or more of sulphur, or
 0.20 per cent or more of phosphorus and sulphur, taken together, or
 0.10 per cent or more of other elements, taken separately.

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

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

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

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

- (i) By shingling balls of puddled iron to remove the slag arising during puddling; or
- (ii) By roughly welding together by means of hot-rolling, packets of scrap iron or steel of puddled iron.

(g) **Ingots** (heading No. 73.06):

Products for rolling or forging obtained by casting into moulds.

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

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

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

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

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

Coiled semi-finished hot-rolled products, of rectangular section, not less than 1.5 mm thick, of a width exceeding 500 mm and of a weight of not less than 500 kg. per piece.

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

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

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

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

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

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

(c) **Wire** (heading No. 73.14):

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

(p) **Bars and rods (including wire rod)** (heading No. 73.10):

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

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

Section XV-73.01

(q) **Hollow mining drill steel** (heading No. 73.10):

Steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds 15 mm, but does not exceed 50 mm, and of which the greatest internal dimension does not exceed one third of the greatest external dimension. Other steel hollow bars are to be treated as falling within heading No. 13.18.

(r) **Angles, shapes and sections** (heading No. 73.11):

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

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms	10%
73.02	Ferro-alloys	10%
73.03	Waste and scrap metal of iron or steel	10%
73.04	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel	10%
73.05	Iron or steel powders; sponge iron or steel	10%
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel	10%
73.07	Blooms, billets, slabs and sheet bars (including timplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel	10%
73.08	Iron or steel coils for re-rolling	10%
73.09	Universal plates of iron or steel	10%
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 6 mm to 3.8 cm	*30%
	(2) Of square cross section of thickness 6 mm to 4.1 cm.	*30%
	(3) Flat, of a width 1.3 cm. to 12.7 cm. and of a thickness not exceeding 1.9 cm	*30%
	(4) Other	10%
	B. Other	10%
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:	

*See Schedule of dumping duties.

Section XV-73.12

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
73.11 (contd.)	A. Angles of a side width from 2.5 cm by 2.5 cm. to 5.7 cm. by 5.7 cm.	35%
	B. Other	10%
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled:	
	A. Strip, of width 1.3 cm. to 12.7 cm. of a thickness exceeding 3 mm	35%
	B. Other	*10%
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled:	
	A. Corrugated	30%
	B. Flat, including coils:	
	(1) Galvanized	30%
	(2) Uncoated:	
	(a) Of a thickness of 0.355 mm or less	15%
	(b) Other	15%
	C. Enamelled, printed, lithographed, embossed, or lacquered	30%
	D. Other	15%
<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
73.14	Iron or steel wire, whether or not coated but not insulated	10%
73.15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14	The rates applicable to the products classified in headings Nos. 73-06 to 73.14
73.16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails	10%
73.17	Tubes and pipes, of cast iron:	
	A. Rain water Pipes	15%
	B. Other	10%
73.18	Tubes and pipes and blanks therefor, of Iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits	30%
73.19	High-pressure hydro-electric conduits of steel, whether or not reinforced	Free

• See Second Schedule of suspended duties.

Section XV-73.20

73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel	15%
73.21	Structures and parts of structures for example, hangars and other buildings, bridges and bridge-sections, lackgates, towers, latticemasts, 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 ...	30%
73.22	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres whether or not lined or beat insulated, but not fitted with mechanical or thermal equipment:	
	A. Of stainless steel of a thickness not exceeding 6 mm and designed for an operating pressure of less than 7 kg. per square centimetre ...	15%
	B. Other	10%
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 ...	30%
73.24	Containers, of iron or steel, for compressed or liquefied gas	10%
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slin and the like, of iron or steel wire, but excluding insulated electric cables	10%
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 ...	10%
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire:	
	A. Wire grill	30%
	B. Other	10%
73.28	Expanded metal, of iron or steel	15%
73.29	Chain and parts thereof, of iron or steel:	
	A. Bicycle and motor cycle chains	Each Shs. 1/50 or 30%
	B. Other	10%
73.30	Anchors and grapnels and parts thereof, of iron or steel	10%
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	
73.32	Bolts and nuts (including bolt ends and screws studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings) of iron or steel; rivets, cotters, cotter-pins, washers and spring washers of iron or steel:	33½%
	A. Black steel bolts, nuts and washers	33½%
	B. Wood screw	33½%
	C. Other	10%
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...	30%

Section XV-73.34

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel	30%
73.35	Springs and leaves for springs, of iron or steel: A. Road motor vehicle parts B. Other	33½% 30%
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates, or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel: A. Portable oil burning pressure stoves: (1) Complete (2) Parts thereof B. Other	Each Shs. 10/- or 30% 30% 25%
73.37	Boilers (excluding boilers of heading No. 84.01 and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including 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	30%
73.38	Articles of a kind commonly used for domestic purposes, sanitary Ware for indoor use, and parts of such articles and ware, of iron or steel: A. Enamel hollow-ware: (1) Cups, mugs, plates, trays and saucers: (a) Of a diameter not exceeding 7 cm. ... (b) Of a diameter exceeding 7 cm. but not exceeding 10 cm. (c) Of a diameter exceeding 10 cm, (2) Basins, bowls and dishes: (a) Of a diameter not exceeding 16 cm. ... (b) Of a diameter exceeding 16 cm. but not exceeding 22 cm. (c) Of a diameter exceeding 22 cm. — (3) Stewpans, saucepans and casseroles (4) Other B. Lavatory basins, sinks, water closets, urinals, baths and similar sanitary and lavatory appliances: (1) Lavatory cisterns (2) Other	Each Cents -/30 or 37½% Each Cents -/60 or 37½% Each Cents ./85 or 37½% Each Cents -/55 or 37½% Each Cents -/85 or 37½% Each Shs. 1/20 or 37½% 37½% 37½% 30% 15%

Section XV-73.39

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
	C. Sanitary buckets, sanitary pails, dustbins and similar appliances for the collection and disposal of refuse	Free
	D. Other	30%
73.39	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel ...	30%
73.40	Other articles of iron or steel:	
	A. Inspection traps, gratings, drain covers and similar castings for sewage, water systems and the like	10%
	B. Manhole covers of weights 25 kg. to 200 kg.	15%
	C. Guttering and gutter spouts	30%
	D. Balls or pieces for use in grinding and crushing mills	10%
	E. Metallurgical pots and crucibles not fitted with mechanical or thermal equipment; supports or chaplets for foundry moulding cores	10%
	F. Iron and steel fittings for electric wiring such as stays, clips, brackets and the like; suspension or connecting devices for insulator chains ...	10%
	G. Fencing posts, strainers, winders, turnbuckles and similar fittings or fasteners	10%
	H. Forged hooks of a kind used with cranes, hoists and winches	10%
	I. Road studs	10%
	J. Fire hose reels	Free
	K. Hangers, stays and similar supports for fixing piping and tubing	10%
	L. Traps and snares for the destruction of pests ...	10%
	M. Tanks, vats and similar vessels:	
	(1) Of a capacity of 136 litres or more and designed for an operating pressure of less than 7 kg. per square centimetre, of stainless steel:	
	(a) Of a thickness not exceeding 6 nun —	15%
	(b) Of a thickness exceeding 6 mm. ...	*10%
	(2) Other	*10%
	N. Other	*30%

*See Second Schedule of suspended duties.

*See Second Schedule of dumping duties.

Chapter 74

COPPER AND ARTICLES THEREOF

Notes:

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

Section XV-74.01

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

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

(a) **Wire** (heading No. 74.03):
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm;

(b) **Wrought bars, rods, angles, shapes and sections** (heading No. 74.03):
Rolled, extruded, drawn or forged products of solid section of which the maximum cross-sectional dimension exceeds 6 mm. and which, if they are flat, have a thickness exceeding one-tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling) provided that they have not thereby assumed the character of articles or products falling within other headings.
Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, wire-rod or tubes are however to be taken to be unwrought copper of heading No. 74.01;

(c) **Wrought plates, sheets and strip** (heading No. 74.04):
Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm and of which the thickness exceeds 0.15 mm; but does not exceed one-tenth of the width.
Heading No. 74.04 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated;
corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap 10%	
74.02	Master alloys 10%	
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire: N. Copper wire *10% B. other 10%	
74.04	Wrought plates, sheets and strip, of copper: A. Enamelled, printed, lithographed, embossed or lacquered 30% B. Other 10%	
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm. 30%	

• See Second Schedule of suspended duties.

Section XV-74.06

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
74.06	Copper powders and flakes	10%
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper	10%
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper	10%
74.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of copper, of a capacity exceeding 300 litres whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	10%
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding Insulated electric wires and cables	10%
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire	10%
74.12	Expanded metal, of copper	10%
74.13	Chain and parts thereof, of copper	15%
74.14	Nails, tacks, staples, book-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper	30%
74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw books and screw rings); of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper: A. Wood screws	33½%
	B. Other	10%
74.16	Springs, of copper	30%
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper: Portable oil burning pressure stoves: (1) complete	Each Shs. 10/- or 30%
	(2) Parts thereof	30%
	B. Other	30%
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use and parts of such articles and ware, of copper ...	30%
74.19	Other articles of copper: A. Tanks, vats or similar vessels	10%
	B. Other	30%

Chapter 75

NICKEL AND ARTICLES THEREOF

Notes:

1. In this Chapter the following expressions have the meaning hereby assigned to them:
 - (a) WIRE (heading No. 75.02) -
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 nun;

Section XV-75.01

(b) Wrought bars, rods, angles, shapes and sections (heading No. 75.02):
 Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm. and which, if they are flat, have a thickness exceeding one-tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling);

(c) Wrought plates, sheets and strip (heading No. 75.03):
 Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm; and of which the thickness does not exceed one-tenth of the width.
 Heading No. 75.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 75.04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, wasted, cone-shaped or finned.

Tariff No.	Tariff Heading	Import Duty
75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap	10%
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire	10%
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes	10%
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	10%
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis ...	10%
75.06	Other articles of nickel: A. Of a kind used for domestic purposes	30%
	B. Other	10%

Chapter 76

ALUMINUM AND ARTICLES THEREOF

Notes:

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

(a) Wire (heading No. 76.02);
 Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.,

(b) Wrought bars, rods, angles, shapes and sections (heading No. 76.02);
 Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are

Section XV-76.01

flat, have a thickness exceeding one-tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or des-scaling);

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

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

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

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
76.01	Unwrought aluminum; aluminum waste and scrap	10%
76.02	Wrought bars, rods, angles, shapes and sections, of aluminum; aluminum wire	10%
76.03	Wrought plates, sheets and strip, of aluminum:	
	A. Corrugated:	
	(1) Of a thickness of .355 mm or less ...	30%
	(2) Of a thickness exceeding .355 mm ...	30%
	B. Flat, including coils, of a thickness less than 7 mm.	33½%
	C. Circles, of a thickness less than 7 mm ...	30%
	D. Enamelled, printed, lithographed, embossed or lacquered	33½%
	E. Other	10%
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 ...	*10%
76.05	Aluminum powders and flakes	10%
76.06	Tubes and pipes and blanks therefor, of aluminum; hollow bars of aluminum	10%
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminum	10%
76.08	Structures, 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 aluminum; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminum	30%

* See Second Schedule of suspended duties.

Section XV-76.09

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminum, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:	
	A. Of a thickness not exceeding 1.9 cm and designed for an operating pressure of less than 7 kg. per square centimetre ...	15%
	B. Other ...	*10%
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminum, of a description commonly used for the conveyance or packing of goods:	
	A. Milk containers of 10 litres or less ...	33½%
	B. Other ...	30%
76.11	Containers, of aluminum, for compressed or liquefied gas ...	10%
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminum wire, but excluding Insulated electric wires and cables:	
	A. Cables and conductors (whether or not steelcored) of a diameter of 4 to 16 ...	*15%
	B. Other ...	10%
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminum. wire ...	10%
76.14	Expanded metal, of aluminum. ...	15%
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for Indoor use, and Parts Of such articles and ware, of aluminum:	
	A. Sanitary ware ...	*15%
	B. Other ...	*33½%
76.16	Other articles of aluminum:	
	A. Nuts, bolts, washers, rivets cotter pins, split pins and screws (other than wood screws) ...	10%
	B. Tanks, vats and similar vessels:	
	(1) Of a capacity of 136 litres. or more and designed for an operating pressure of less than 7 kg. per square centimetre:	
	(a) Of a thickness not exceeding 6 mm ...	15%
	(b) Of a thickness exceeding 6 ...	*10%
	(2) Other ...	*10%
	C. Other ...	33½%

Chapter 77

MAGNESIUM AND BERYLLIUM AND ARTICLES THEREOF

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
77.01	unwrought magnesium; magnesium waste (excluding shavings of uniform size) and MAP ...	10%

*See Second Schedule of suspended duties.

*See Schedule of dumping duties.

Section XV-77.02

Tariff No.	Tariff Heading	Import Duty
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium.	... 10%
77.03	Other articles of magnesium	10%
77.04	Beryllium, unwrought or wrought, and articles of beryllium	10%

Chapter 78

LEAD AND ARTICLES THEREOF

Notes:

1. In this Chapter the following expressions have the meanings hereby assigned to them:
 - (a) Wire (heading No. 78.02):
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm;
 - (b) Wrought bars, rods, angles, shapes and sections (heading No. 78.02):
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross sectional dimension exceeds 6 mm, and which, if they are flat, have a thickness exceeding one-tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling);
 - (c) Wrought plates, sheets and strip (heading No. 78.03):
Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, of which the thickness does not exceed one-tenth of the width, and which are of a weight exceeding 1,700 grams per square metre.
Heading No. 78.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.
2. Heading No. 78.05 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been shaped or worked, such as bent, coiled, threaded, drilled, wasted cone-shape or finned.

Tariff No.	Tariff Heading	Import Duty
78.01	Unwrought lead (including argeniferous lead); lead waste and scrap	10%
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire	10%
78.03	Wrought plates, sheets and strip, of lead	10%
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1,700 grams per square metre; lead powders and flakes ...	10%
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 ...	10%
78.06	Other articles of lead: <ol style="list-style-type: none"> A. Containers and tubes B. Lead fibres or strands for packing or lagging ... C. Other 	10% 10% 30%

Section XV-79.01

Chapter 79
ZINC AND ARTICLES THEREOF

Notes:

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

Tariff No.	Tariff Heading	Import Duty
7901	Unwrought zinc; zinc waste and scrap...	10%
79.02	Wrought bars, rods, angles, shapes and section of zinc; zinc wire	10%
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes	10%
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: <ol style="list-style-type: none"> A. Rainwater pipes B. Other 	15% 10%
79.05	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc	30%
79.06	Other articles of zinc: <ol style="list-style-type: none"> A. Of a kind used for domestic purposes B. Other 	30% 10%

Chapter 80
TIN AND ARTICLES THEREOF

Notes:

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

Section XV-80.01

(c) Wrought plates, sheets and strip (heading No. 80.03):

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

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

2. Heading No. 80.05 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, wasted, cone-shaped or finned.

Tariff No.	Tariff Heading	Import Duty
80.01	Unwrought tin; tin waste and scrap...	10%
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire	10%
80.03	Wrought plates, sheets and strip, of tin...	10%
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing materials), of a weight (excluding any backing) not exceeding one kilogram per square metre; tin powders and flakes	10%
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	10%
80.06	Other articles of tin: A. Of a kind used for domestic purposes	33½%
	B. Other	10%

Chapter 81

OTHER BASE METALS EMPLOYED IN METALLURGY AND ARTICLES THEREOF

Notes:

Heading No. 81.04 is to be taken to apply only to the following base metals; bismuth, cadmium, cobalt, chromium, gallium, germanium, hafnium, indium, manganese, mohibium (columbium), rhenium antimony, titanium, thorium, thallium, uranium, depleted in U 235, Vanadium, zirconium. The heading also covers cobalt mattes, cobalts speiss and other intermediate products of cobalt metallurgy, and cements.

Tariff No.	Tariff Heading	Import Duty
81.01	Tungsten (wolfram), unwrought or wrought, and articles thereof	10%
81.02	Molybdemium, unwrought or wrought, and articles thereof	10%
81.03	Tantalum, unwrought or wrought, and articles thereof	10%
81.04	Other base metals, unwrought or wrought, and articles thereof; cements, unwrought or wrought, and articles thereof	10%

Section XV-82.01

Chapter 82

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

Notes:

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</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:	
	A. Of a kind used in agriculture	Free
	B. Other	10%
82.02	Saws (non-mechanical) and blades for hand or *machine saws (including toothless saw blades):	
	A. Butchers' saws	30%
	B. Other	10%
82.03	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, timmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps:	

Section XV-82.04

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
	A. Tweezers	30%
	B. Perforating punches	30%
	C. Sealing pliers and seal closers	30%
	D. Other	10%
82.04	Hand tools, Including glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated):	
	A. Flat irons, bottle openers, cork screws, egg whisks, pokers, tongs, can openers (but not including car keys) and similar tools mainly used for domestic purposes	30%
	B. Other	10%
82.05	Interchangeable tools of 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	10%
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 ...	30%
	B. Other ...	10%
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) ...	10%
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:	30%
	A. Knives of a kind used in industry or agriculture	Free
	B. Other	30%
82.10	Knife blades	30%
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips):	
	A. Razor blades, including disposable razors ...	Each cents -/04 or 371%
	B. Other	309.
82.12	Scissors (Including tailors'; shears), and blades therefor	
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files)	30%
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware ...	30%
82.15	Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14	30%

Section XV--83.01

Chapter 83

MISCELLANEOUS ARTICLES OF BASE METAL

Note:

In this Chapter a reference to parts of articles is in no case to be taken as applying to cables, chains, nails bolts nuts screws springs or other articles of a kind described in heading No. 73.25, 73.29 73.31, 73.32 or 73.35, nor to similar articles of other base metals (Chapters 72 to *h* inclusive).

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks and the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal: A. Padlocks and keys therefor 30% B. Road motor vehicle parts 33½% C. Other 15%	
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, stair-cases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hatpegs, brackets and the like: A. Hinges, door and window fittings, other than those of Heading No. 83.02B 15% B. Road motor vehicle parts 33½% C. Other 30%	
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 30%	
83.04	Filling cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03 33½%	
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 30%	
83.06	Statuettes and other ornaments of a kind used indoors, of base metal 30%	
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85, except heading No. 85.22):	30%

Section XVI-Chapter 83.08

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
83.07 (contd.)	A. Street lamps B. Locomotive and railway rolling-stock lanterns ... C. Hurricane lamps of a type which burn oil by means of a wick D. Other	Free Free 30% 30%
83.08	Flexible tubing and piping, of base metal	10%
83.09	Clasps, frames with clasps for handbags and the like, buckles, buckleclasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal	30%
83.10	Beads and spangles, of base metal	50%
83.11	Bells and gongs, non-electric, of base metal, and parts thereof of base metal	30%
83.12	Photograph, picture and similar frames, of base metal; mirrors of base metal	30 %
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal: A. Crown corks B. Other	33½% 10%
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal	33½%
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. ...	30%

SECTION XVI

Machinery and Mechanical Appliances; Electrical Equipment; parts thereof

Notes:

1. This Section does NOT cover:
 - (a) Transmission, conveyor or elevator belts or belting, of artificial plastic material of Chapter 39, or of vulcanised rubber (heading No. 40.10); or other articles of a kind used on machinery, mechanical or electrical appliances, of unhardened vulcanised rubber (for example, washers), (heading No. 40.14);
 - (b) Articles of leather or of composition leather (heading No. 42.04) or of furskin (heading No. 43.03/04), of a kind used in machinery or mechanical appliances or for industrial purposes;
 - (c) Bobbins, spools, cops, cones, cores, reels and similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
 - (d) Perforated cards of paper or paperboard for Jacquard or similar machines, falling within (heading No. 48.21);

- (e) Transmission, conveyor or elevator belts of textile material (heading No. 59.16) or other articles of textile material of a kind commonly used in machinery or plant (heading No. 59.17);
- (f) Precious or semi-precious stones (natural, synthetic or reconstituted) of heading No. 71.02, or 71.03 or articles wholly of such stones of heading No. 71.15);
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (h) Endless belts of metal wire or strip (Section XV);
- (ij) Articles falling within Chapter 82 or 83;
- (k) Vehicles, aircraft, ships or boats of Section XVII;
- (l) Articles falling within Chapter 90;
- (m) Clock, watches and other articles falling within Chapter 91;
- (n) Interchangeable tools of heading No 82.05 and brushes of a kind used as parts of machines of heading No. 96.02; similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40,42, 43, 45 or 59, or heading No. 68.04 or 69.09);
- (o) Articles failing within Chapter 97.

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85 parts of machines (not being parts of the articles described in headings Nos. 84.64, 85.23, 85.24, 85.25 and 85.27) are to be classified according to the following rules:

- (a) Goods of a kind described in any of the headings of Chapters 84 and 85 (other than headings Nos. 84.65 and 85.28) are in all cases to be classified in their respective headings.
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines falling within the same heading (including a machine falling within heading No. 84.59 or 85.22) are to be classified with the machines of that kind. However, goods which are equally suitable for use principally with the goods of headings Nos. of 85.13 and 85.15 are to be classified in heading No. 85.13.
- (c) All other parts are to be classified in heading No. 84.65 or 85.28.

3. Unless the headings otherwise require, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Motors and transmission, conveyor or elevator belts, for machinery or appliances to which they are fitted, or, if packed separately for convenience of transport, which are clearly intended to be fitted to or mounted on a common base with the machine or appliance with which they are imported, are to be classified under the same heading as such machinery or appliances.

5. For the purposes of these Notes, the expression "machine" means any machine, apparatus or appliance of a kind falling within Section XVI.

Chapter 84

BOILERS, MACHINERY AND MECHANICAL APPLIANCES. PARTS THEREOF

Notes:

1. This Chapter does NOT cover:
 - (a) Millstones, grindstones and other articles falling within Chapter 68;
 - (b) Appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69);

- (c) Laboratory glassware of heading No. 70.17; machinery and appliances and parts thereof, of glass (heading No. 70.20 or 70.21);
- (d) Articles falling within heading No. 73.36 or 73.37 and similar articles of other base metals (Chapter 74 to 81); or
- (e) Tools for working in the hand of heading No. 85.05 or electromechanical domestic appliances of heading 85.06.

2. Subject to the operation of Notes 3 and 4 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.21 and at the same time to a description in one or other of the headings Nos. 84.22 to 84.60, is to be classified under the appropriate heading of the former group and not the latter.

Heading No. 84.17 is, however, to be taken not to apply to:

- (a) Germination plant, incubators and brooders (heading No. 84.28);
- (b) Grain dampening machines (heading No. 84.29);
- (c) Diffusing apparatus for sugar juice extraction (heading No. 84.30);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 84.40); or
- (e) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary to the main function.

Heading No. 84.19 is to be taken not to apply to:

- (a) Sewing machines for closing bags or similar containers (heading 84.41); or
- (b) Office machinery of heading No. 84.54.

3. (A) For the purposes of heading No. 84.53, the expression "automatic data processing machines" means:-

- (a) Digital machines having storages capable of storing not only the processing programme or programmes and the data to be processed but also a programme for translating the formal programming language in which the programmes are written into machine language. These machines must have a main storage which is directly accessible for the execution of a programme and which has a capacity at least sufficient to store those parts of the processing and translating programmes and the data immediately necessary for the current processing run. They must also be able themselves, on the basis of the instructions contained in the initial programme, to modify by logical decision, its execution during the processing run;
- (b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
- (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions:

- (a) it is connectable to the central processing unit either directly or through one or more other units;
- (b) it is specifically designed as part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system).

Such units imported separately are also to be classified in heading No. 84.53.

4. Heading No. 84.62 is to be taken to apply, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than one per cent, or by more than 0.05 mm, whichever is less. Other steel balls are to be classified under heading No. 73.40.

Section XVI-84.01

5. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purposes were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine whose principal purpose is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.59. Heading No. 84.59 is also to be taken to cover machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); superheated water boilers	*Free
84.02	Auxiliary plant for use with boilers of heading No. 84.01 (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units	*Free
\$4.03	Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers	*Free
84.04	Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers	*Free
84.05	Steam and other vapour power units, not incorporating boilers	*Free
84.06	Internal combustion piston engines: <ul style="list-style-type: none"> A. Aircraft engines B. Marine engines C. Road motor vehicle engines D. Other: <ul style="list-style-type: none"> (1) Industrial or for agricultural tractors ... (2) Other 	Free Free 33½% Free 30%
84.07	Hydraulic engines and motors (including water wheels and water turbines)	*Free
84.08	Other engines and motors: <ul style="list-style-type: none"> A. Spring-operated and weight-operated motors B. Other 	30% *Free
84.09	Mechanically propelled road rollers	10%
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: <ul style="list-style-type: none"> A. Industrial or for water supply, sewerage, drainage or irrigation, but not including pumps fitted with measuring devices B. Road motor vehicle parts C. Other 	Free 33½% 30%

*See Second Schedule of suspended duties.

Section XVI-84.11

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors and free-piston generators for gas turbines); fans, blowers and the like:	
	A. Industrial ...	*Free
	B. Road motor vehicle parts ...	33½%
	C. Other ...	30%
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air:	
	A. Industrial ...	*Free
	B. Other ...	30%
84.13	Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	
84.14	Industrial and laboratory furnaces and ovens, non-electric	*Free
84.15	Refrigerators and refrigerating equipment (electrical and other):	*Free
	A. Industrial ...	*Free
	B. Other ...	30%
84.16	Calendering and similar rolling machines (other than metal working and metal-rolling machines and glass-working machines) and cylinders therefor	*Free
84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:	
	A. Instantaneous and storage water heaters ...	15%
	B. Other ...	10%
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 ...	33½%
	B. Spin dryers ...	30%
	C. Other ...	10%
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsulling 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 ...	30%
	B. Other:	
	(1) Industrial ...	*Free
	(2) Other ...	30%

*See Second Schedule of suspended duties.

Section XVI-44.20

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
84.20	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight-operated counting and checking machines; weighing machine weights of all kinds:	
	A. Weighing machine weights of all kinds ...	30%
	B. Other	30%
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:	
	A. Road motor vehicle parts	3½%
	B. Fire extinguishers	Free
	C. Other	10%
84.22	Lifting, handling, loading or unloading machinery, telpers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery failing within heading No. 84.23. ...	30%
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationery 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, barrows, cultivators, seed and fertilizer distributors); lawn and sports ground rollers:	
	A. Lawn and sports ground rollers	10%
	B. Other	Free
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass movers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry failing within heading No. 84.29) ...	
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:	10%
	A. Plate mills and hammer mills	15%
	B. Other	Free
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables ...	*Free

*See Second Schedule of suspended duties.

Section XVI--84.30

Tariff No.	Tariff Heading	Import Duty
94.30	Machinery, not falling within any other heading of this Chapter of a kind used in the following food of drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing:	
	A. Industrial	*Free
	B. Other	30%
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard	*Free
84.32	Book-binding machinery, including book-sewing machines	10%
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 heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planned, grained or polished):	
	A. Of a kind used in offices	30%
	B. Other	*Free
84.35	Other printing machinery, machines for uses ancillary to printing:	
	A. Of a kind used in offices	30%
	B. Other	*Free
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines	*Free
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warpsizing machines:	
	A. Industrial	*Free
	B. Other	30%
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles):	

• See Second Schedule of suspended duties.

Section XVI-84.39

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
84.38 (contd.)	A. Parts and accessories of heading No. 84.37 B ... B. Other	30% *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	10%
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 mangles; shaker tumblers; tumble driers; ironing machines and steam presses for pressing garments; dry-cleaning machines ... B. Other	30% *Free
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles ...	30%
84.42	Machinery (other than sewing machines) for preparing, tanning of working hides, skins or leather (including bolt and shoe machinery)	*Free
84.43	Converters, ladies, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries ...	*Free
84.44	Rolling mills and rolls therefor	*Free
84.45	Machine-tools for working metal or metal carbides, not being machines failing 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 failing within heading No. 84.44	*Free
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials of other hard carving materials other than machines failing within heading No. 84.49	*Free
84.48	Accessories and parts suitable for use solely or principally with the machines failing within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working In the hand	*Free
84.49	Tools for working in the hand, pneumatic or with self-contained non electric motor	10%
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances	10%

*See Second Schedule of suspended duties,

Section XVI-84.51

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines ...	40%
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines incorporating a calculating device	40%
84.53	Automatic data processing machine and units thereof; magnetic and optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included	30%
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines)	40%
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.57 or 84.54	40%
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	10%
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	30%
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:	
	A. Industrial	10%
	B. Other	30%
84.60	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	*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	*Free
	B. Road motor vehicle parts	33½%
	C. Other	15%

*See Second Schedule of suspended duties.

Section XVI--84.62

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
84.62	Ball, roller or needle roller bearings	30%
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), fly-wheels; pulleys and pulley blocks, clutches and shaft couplings:	
	A. Industrial or for agricultural tractors	Free
	B. Road motor vehicle parts	33½%
	C. Other	30%
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings:	
	A. Road motor vehicle parts	30%
	B. Other	10%
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	30%

Chapter 85

ELECTRICAL MACHINERY AND EQUIPMENT; PARTS THEREOF

Notes:

1. This Chapter does NOT cover:
 - (a) Electrically warmed blankets, bed pads, foot-muffs and the like; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person;
 - (b) Articles of glass of heading No. 70.11;
 - (c) Electrically heated furniture of Chapter 94.
2. Heading No. 85.01 is to be taken not to apply to goods described in heading No. 85.08, 85.09 or 85.21, other than metal tank mercury arc rectifiers which remain classified in heading No. 85.01.
3. Heading No. 85.06 is to be taken to apply only to the following electro-mechanical machines of types commonly used for domestic purposes:
 - (a) Vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weight;
 - (b) Other machines provided the weight of such other machines does not exceed 20 kilograms. The heading does not, however, apply to dish washing machines (heading No. 84.19), centrifugal and other clothes washing machines (heading No. 84.18 or 84.40), roller and other ironing machines (heading No. 84.16 or 84.40), sewing machines (heading No. 84.41) or to electro-thermic appliances (heading No. 85.12).

*See Second Schedule of suspended duties.

Section XVI-85.01

4. For the purposes of heading No. 85.19, "printed circuits" are to be taken to be circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching or by the "film circuit technique", conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or inter-connected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).

The term "printed circuits" not cover circuits combined with elements other than those obtained during the printing process. Printed circuits may however be fitted with non-printed connecting elements.

Thin-or thick film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.21.

5. For the purposes of heading No. 85.21:

(A) "Diodes, transistors and similar semi-conductor devices" are to be taken to be those devices the operation of which depends on variations in resistivity on the application of an electric field;

(B) "Electronic microcircuits" are to be taken to be:

- (a) Microassemblies of the "fagot" module, moulded module, micromodule and similar types, consisting of discrete, active or both active and passive miniaturised components which are combined and interconnected;
- (b) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated;
- (c) Hybrid integrated circuits in which passive and active elements, some obtained by thin- or thick- film technology (resistors, capacitors, interconnections, etc.), others by semi-conductor technology (diodes, transistors, monolithic integrated circuits, etc.), are combined, to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include miniaturised discrete components.

For the classification of the articles defined in this Note, heading No. 85.21 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, testifiers and rectifying apparatus, inductors: <ul style="list-style-type: none"> A. Industrial *Free B. Road motor vehicle parts 33½% C. Other 30% 	
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 10%	

*See Second Schedule of suspended duties.

Section XVI-85.03

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
85.03	Primary cells and Primary batteries.. A. Batteries specially designed for use with portable lighters	45%
	B. Other	30%
85.04	Electric accumulators: A. Industrial	*Free
	13. Other	33½%
85.05	Tools for working in the hand, with self-contained electric motor	10%
85.06	Electro-mechanical domestic appliances, with self-contained electric motor: A. Electric fans	30%
	Other	30%
85.07	Shaves and hair clippers, with self-contained electric motor: A. Of a kind used solely in agriculture	Free
	B. Other	50%
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dYNAMOS, ignition coils, starter motors, sparking plugs and glow Plugs), generators (dYNAMOS and alternators) and cut outs for use in conjunction with such engines: A. sparking plugs and glow plugs	33½%
	13. Other: (1) Suitable for use in road motor vehicles ...	33½%
	(2) Other	10%
85.09	Electrical lighting and signaling equipment and electrical wind-screen wipers, defrosters and demisters, or cycles or motor vehicles	33½%
85.10	Portable electric battery and magneto lamps, other than lamps failing within heading No. 85.09: A. Miners' safety lamps	Free
	B. Other	30%
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting	10%
85.12	Electrical instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon: A. Electric instantaneous or storage water heaters and immersion heaters for permanent installation	15%
	B. Other	30%

*See Second Schedule to suspended duties.

Section XVI-85.13

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems)	30%
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers	50%
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:	
	A. Radio and television receiving sets and radiograms	Each Shs. SO/- or 60%
	B. Suitable for use as parts of radio or television receiving sets or radiograms	37½%
	C. Television apparatus for the observation and control of industrial operations	10%
	D. Other	30 %
85.16	Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields: ...	Free
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16: ...	
	A. Fire alarm and fire detection system	Free
	B. Other	30%
85.18	Electrical capacitors, fixed or variable	
	A. Industrial or for scientific use	*Free
	B. Suitable for use as parts of radio or television receiving sets or radiograms	37½%
	C. Other	30%
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arrestors, surge suppressors, plugs, lampholders, terminals, terminal strips and junction boxes); resistors, fixed or variable (including potentiometers, other than heating resistors); printed circuits; switchboards (other than telephone switchboards) and control panels:	
	A. Suitable for use in road motor vehicles or domestic appliances	33½%
	B. Suitable for use as parts of radio or television receiving sets or radiograms	37½%
	C. Other	10%
85.20	Electric filament lamps and electric discharge lamps (including infrared and ultra-violet lamps), arc lamps:	

*See Second Schedule to suspended duties.

Section XVI-85.21

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
85.20 (contd.)	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	*40% (or, if the specific suspended import duty is chargeable, free)
	B. Other	30%
85.21	Termionic, cold cathode and photocathode valves and tubes (including vapour or gas filled and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes; transistors and similar semi-conductor devices; electronic micro-circuits:	
	A. Industrial	10%
	B. Suitable for use as parts of radio or television receiving sets or radiograms	37½%
	C. Other	30%
85.22	Electrical appliances and apparatus, having individual functions, and falling within any other heading of this Chapter:	
	A. Mixing units for sound reproduction ...	50%
	B. Other	10%
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including coaxial cable), whether or not fitted with connectors:	
	A. Having conductors of plain, high conductivity copper or aluminum wires, insulated or sheathed with polyethylene or polyvinyl-chloride or both, whether or not steel wire armoured, of which the single, or any individual core, as the case may be, exceed 1.5 mm. in diameter and of which the over" greatest cross-sectional width does not exceed 7.7 cm.	*15%
	B. Other	10%
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	33½%
	B. Other	10%
85.25	insulators of any material	10%

• See Second Schedule of suspended duties.

Section XVI-85.26

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
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	10%
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating material	10%
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter:	
	A. Industrial	*Free
	B. Other	30%

SECTION XVII

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

Notes:

1. This Section does not cover articles falling within heading No. 97.01, 97.03 or 97.08, or bobsleighs, toboggans and the like falling within heading No. 97.06.
2. Throughout this Section the expression "parts" and "parts and accessories" are to be taken not to apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers and the like (classified according to their constituent material or in heading No. 84.64);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
 - (c) Articles falling within Chapter 82 (tools);
 - (d) Articles falling within heading No. 83.1 1;
 - (e) Machines and mechanical appliances and other articles falling within heading Nos. 84.01 to 84.59 84.61 or 84.62 and parts of engines and motors falling within heading No. 84.63);
 - (f) Electrical Machinery and equipment (Chapter 85);
 - (g) Articles falling within Chapter 90;
 - (h) Clocks (Chapter 91);
 - (i) Arms (Chapter 93);
 - (k) Brushes of a kind used as parts of vehicles (heading No. 96.02).
3. References in Chapters 86 to 88 to Parts or accessories are to be taken not to apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of these Chapters is to be classified under that heading which corresponds to the principal use of that part of accessory.

*See Second Schedule of suspended duties.

Section XVII-86.01

4. Flying machines specially constructed so that they can also be used as road vehicles are classified as flying machines. Amphibious motor vehicles are classified as motor vehicles.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
 - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
 - (b) In Chapter 87 if designed to travel over land or over both land and water;
 - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles falling within the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and traffic control equipment for hovertrain transport systems as traffic control equipment for railways.

Chapter 86

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

Notes:

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

Tariff No.	Tariff Heading	Import Duty
86.01	Steam rail locomotives and tenders	Free
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity	Free
86.03	Other rail locomotives	Free
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys	Free

Section XVII-86,05

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
86.05	Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches	Free
86.06	Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles ...	Free
86.07	Railway and tramway goods vans, goods wagons and trucks	Free
86.08	Containers specially designed and equipment for carriage by one or more modes of transport	Free
86.09	Parts of railway and tramway locomotives and rolling stock	Free
86.10	Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures fittings or equipment	Free

Chapter 87

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

Notes:

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

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</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 sports motor vehicles, other than those of heading No. 87.01): A. Passenger-carrying motor cars (including estate cars, station wagons, motor caravans, minibuses and the like) of an engine capacity:	

Section XVII-87.03

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
	(1) Not exceeding 1,200 cubic centimetres ...	40%
	(2) Exceeding 1,200 cubic centimetres but not exceeding 1,500 cubic centimetres	50%
	(3) Exceeding 1,500 cubic centimetres but not exceeding 1,750 cubic centimetres	60%
	(4) Exceeding 1,750 cubic centimetres but not exceeding 2,600 cubic centimetres	75%
	(5) Exceeding 2,000 cubic centimetres but not exceeding 2,250 cubic centimetres	100%
	(6) Exceeding 2,250 cubic centimetres	150%
	(7) Unassembled vehicles for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister	25%
	B. Ambulances and hearses	Free
	C. Dumpers	10%
	D. Load-carrying vehicles of a carrying capacity of not less than 3 tonnes, buses and coaches with seating for not less than 14 passengers, four-wheel drive vehicles, and chassis therefor, whether assembled or not	20%
	E. Other	25%
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	10%
	C. Spraying lorries of all kinds	10%
	D. Mobile radiological units and mobile clinics ...	Free
	E. Other	331%
87.04	Chassis fitted with engines, for the motor vehicles falling within heading Nos. 87.01, 87.02 or 87.03	At the rate applicable to the highest rated vehicle for which suitable
87.05	Bodies (including cabs) for the motor vehicles falling within heading Nos. 87.01, 87.02 or 87.03	At the rate applicable to the highest rated vehicle for which suitable
97.06	Parts and accessories of the motor vehicles falling within heading Nos. 87.01, 87.02 or 87.03:	
	A. Specialised parts of vehicles of Heading No. 87.01, 87.02B or 87.03A and D.	Free
	B. Specialised parts of vehicles of Heading No. 87.03B and C.	10%

Section XVII-87.07

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
	C. Parts of vehicles for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister	25%
	D. Other	25%
87.07	Works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms; parts of the foregoing vehicles ...	30%
87.08	Tanks and other armoured fighting vehicles motorised, whether or not fitted with weapons, and parts of such vehicles	Free
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without sides-cars; side-cars of all kinds	33½%
87.10	Cycles (including delivery tricycles) not motorised ...	Each Shs. 45/- or 30%
87.11	Invalid carriages, fitted with means of mechanical propulsion (motorised or not)	Free
87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11:	
	A. Parts and accessories of articles falling within heading No. 87.09	33½%
	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	Each Shs. 22/- or 30%
	(2) Frames without front fork and back stay	Each Shs. 14/50 or 30%
	(3) Front Forks	Each Shs. 4/50 or 30%
	(4) Back Stays	Each Shs. 3/- or 30%
	(5) Handle-bars (with or without fittings) ...	Each Shs. 5150 or 30%
	(6) Saddles	Each Shs. 3/75
	(7) Rims	Each Shs. 1150 or 30%
	(8) Other	30%
87.13	Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof:	
	A. Invalid carriages	Free
	D. Other	30%

Section XVII-87.14

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
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	10%
C.	Agricultural wagons, carts and trailer ...	Free
D.	Carts and trailers imported for public services in connection with the collection and disposal of refuse	10%
E.	Wheelbarrows, sack-trucks and hand-trolleys and similar hand-propelled vehicles of a kind used in industry	10%
F.	Camping Caravans	40%
G.	Wheels and parts thereof, including wheels whether or not fitted with tyres and tubes, axles, suspensions, materials coupling devices, tyretable brakes, and lights imported by a manufacturer of load carrying trailers for vehicles of heading 87.02D and camping caravans, of heading 87.14F solely for use in the manufacture of such trailers ...	15%
H.	Other trailers, including semi-trailers designed for use with motive units as articulated vehicles	At the rate applicable to the highest rated vehicle for which suitable
I. Other	...	33½%

Chapter 88

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
88.01	Balloons and airships	10%
88.02	Flying machines, gliders and kites; rotechutes ...	10%
88.03	Parts of goods failing in heading Nos. 88.01 or 88.02 ...	10%
88.94	Parachutes and parts thereof and accessories thereto ...	10%
88.05	Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles	10%

Chapter 89

SHIPS, BOATS AND FLOATING STRUCTURES*Notes:*

A hull unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified within heading No. 89.01 if it does not have the essential character of a vessel of a particular kind.

Section XVII-89.01

<i>Tariff No.</i>	<i>Tariff Heading-</i>	<i>Import Duty</i>
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter ...	33½%
89.02	Vessels specially designed for towing (tugs) or pushing other vessels... ...	Free
89.03	Light vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks ...	Free
89.04	Ships, boats and other vessels for breaking up ...	Free
99.05	Floating structures other than vessels (for example) coffer-dams, landing stages, buoys and beacons) ...	Free

SECTION XVIII

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

Chapter 90

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

Notes:

1. This Chapter does NOT cover:
 - (a) Articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanised rubber, falling within heading No 40.14 of leather or of composition leather, falling within heading No. 42. - 04, or of textile material (heading No. 59.17);
 - (b) Refractory goods of heading No. 69.03; laboratory, chemical or industrial wares of heading No. 69.09;
 - (c) Glass mirrors, not optically worked, falling within heading No. 70.09, and mirrors of base metal or of precious metal not being optical elements, falling within heading No. 83.12 or Chapter ii -
 - (d) Goods falling within heading No. 70.07, 70.11, 70.14, 70.15, 70.17 or 70.18;
 - (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
 - (f) Pumps incorporating measuring devices, of heading No. 84.10; weight-operated counting and checking machinery, and separately imported weights for balance (heading No. 84.20); lifting and handling machinery of heading No. 84.22- fittings for adjusting work or tools on machine-tools, of heading No. 84.48, including fittings with optical devices for reading the scale (for example "optical" dividing heads) but not those which are in themselves essentially optical instruments (for "ample, alignment telescopes); valves and other appliances (of heading No. 84.61);
 - (g) Searchlights and spotlights, of a kind used on motor vehicles, of heading No 85.09, and radio navigational aid or radar apparatus of heading No. 85.15;
 - (h) Cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process (heading No. 92.11); magnetic sound-heads (heading No. 82.13);
 - (ij) Articles of Chapter 97;
 - (k) Capacity measures, which are to be classified according to the material of which they are made; or
 - (l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV).

Section XVIII-90.01

2. Subject to Note I above, parts or accessories which are suitable for use solely or principally with machines, appliances, instruments or apparatus falling within any heading of this Chapter are to be classified as follows:
 - (a) Parts or accessories constituting in themselves machines, appliances instruments or apparatus (including optical elements of heading No. 90.01 or 90.02) of any particular heading of the present Chapter or of Chapters 84, 85 or 91 (other than headings Nos. 84.65 and 85.28) are to be classified in that heading;
 - (b) Other parts or accessories are to be classified in heading No. 90.29 if they answer to the terms of that heading; otherwise they are to be classified in the heading appropriate to the machine, appliance, instrument or apparatus itself.
3. Heading No. 90.05 is to be taken not to apply to astronomical telescopes of a kind unsuitable for terrestrial observation (heading No. 90-06), or to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks; or to telescopes for machines, instruments or apparatus of this Chapter; such telescopic sights and appliances, are to be classified in heading No. 90.13.
4. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.16 are to be classified in heading No. 90.16.
5. Heading No. 90.28 is to be taken to apply. and apply only, to:
 - (a) Instruments or apparatus for measuring or checking electrical quantities;
 - (b) Machines, appliances, instruments or apparatus of a kind described in heading No. 90.14, 90.15, 90.16, 90-22, 90.23, 90.24, 90.25 or 90.27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled;
 - (c) Instruments or apparatus for measuring or detecting alpha, beta, gama, X-ray, cosmic or similar radiations; and
 - (d) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.
6. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff No.	Tariff Heading	Import Duty
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material:	
	A. Suitable for use with the articles of heading No. 90.05, 90.07 B or 90.09 B 40%	
	B. Other 10%	

Section XVIII-90.02

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
90.02	Lenses, Prisms, mirrors and other optical elements, of any Material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked: A. Suitable for use with the articles of sub-heading Nos. 90.05, 90.07 B or 90.09 B 40% B. Other 10%	
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 No. 90.04 B 30% B. Other Free	
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like corrective, protective or other: A. Spectacles and other articles for correcting vision Free B. Goggles, specially designed for safety and Protective Purposes in industry Free C. Other 30%	
90.05	Refracting telescopes (monocular and binocular), Prismatic or not 40%	
90.06	Astronomical Instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy ... 10%	
90.07	Photographic cameras, Photographic flashlight apparatus and flash bulbs other than discharge lamps of heading No. 85.20: A. Cameras specialised for medical use; survey cameras; lithographic process cameras ... Free B. Other 40%	
90.08	Cinematographic cameras, projectors, soundrecorders and sound reproducers; any combination of these articles 40%	
90.09	Image projectors (other than cinematographic projectors); Photographic (except cinematographic) enlargers and reproducers: A. Enlargers and reproducers of an industrial nature 10% B. Other 40%	
90.10	Apparatus and equipment of a kind used in photographic Or cinematographic laboratories, not falling within any Other heading in this Chapter; photo-copying apparatus (whether Incorporating an optical system or of the contact type) and thermo-copying apparatus; screens for projectors: A. Specialised machines and apparatus of any industrial nature 10% B. Other 40%	
90.11	Microscopes and diffraction apparatus, electron and proton 10%	
90.12	Compound Optical microscopes, whether or not Provided with means for photographing or projecting the image 10%	

Section XVIII-90.13

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
90.13	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter:	
	A. Hand magnifying glasses and magnifiers ... 30%	
	B. Searchlights and spotlights 30%	
	C. Other 10%	
90.14	Surveying (including photogram-metrical surveying) hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; range-finders 10%	
90.15	Balances of a sensitivity of five centigrams or better, with or without their weights 10%	
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, Pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances, and machines, not falling within any other heading of this Chapter (for example, micrometers, calipers, gauges, measuring rods, balancing machines); profile projectors:	
	A. Measuring rods, tape measures, spring rules and the like 40%	
	B. Other 10%	
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 30%	
	B. Breathing appliances:	
	(1) For professional use Free	
	(2) Other 30%	
	C. Other Free	
90.19	Orthopedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other artificial parts of the body; hearing-aids and other appliances which are worn or carried or implanted in the body, to compensate for a defect or disability Free	
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	

Section XVIII-90.21

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses ...	10%
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)	10%
90.23	Hydrometers and similar instruments; thermometers, pyrometers, arometers, hygrometers, psychrometer recording or not; any combination of these instruments:	
	A. Suitable for use as parts or accessories of motor vehicles	33½%
	B. Of a type used for domestic purposes ...	30%
	C. Other	10%
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	33½%
	B. Suitable for use in domestic appliances ...	30%
	C. Other	10%
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, prosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers, (including exposure meters), or calorimeters); microtomes:	
	A. Exposure meters	40%
	B. Other	10%
90.26	Gas, liquid and electricity supply or production meters; calibratin meters therefor	10%
90.27	Revolution counters, production counters, taxi-meters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes:	
	A. Integral parts of industrial machinery ...	10%
	B. Stroboscopes (but not including stroboscopic tachometers)	10%
	C. Suitable for use inroad motor vehicles ...	33½%
	D. Other	30%

Section XVIII-90.28

90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:		
	A. Suitable for use in motor vehicles	33½%	
	B. Other, being electrical revolution counters, production counters, and the like:		
	(1) Integral Parts of industrial machinery ...	10%	
	(2) Other	30%	
	C. Other	10%	
90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling Within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28 ...		The rate of import duty applicable to the article of which the goods are parts or accessories

Chapter 91
CLOCKS AND WATCHES AND PARTS THEREOF

Notes:

1. For the purposes of headings Nos. 91.02 and 91.07, the expression, "watch movements" means movements regulated by a balance-wheel and hairspring or by any other system capable of determining interval of time, not exceeding 12 mm in thickness when measured with the plate, the bridges and any additional outer plates.
2. Headings Nos. 91.07 and 91.08 are to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (heading No. 84.08).
3. This Chapter does not cover parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), nor similar goods of artificial plastic materials (which are generally classified in heading No. 39.07). The Chapter also excludes weights, clock or watch glasses, watch chains or straps, parts of electrical equipment, ball bearings or bearing balls. Clock and watch springs are to be classified as clock or watch parts (heading No. 91.11).
4. Except as provided in Notes 2 and 3, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be taken as failing within this Chapter and not within any other Chapter.
5. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
91.01	Pocket watches, wrist-watches and other watches, including stop-watches	40%
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03)	40%
91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels	33½%

Section XVIII-91.04

Tariff No.	Tariff Heading	Import Duty
91.04	Other docks: A. Tower clocks 10% B. Other 40%	
91.05	Time of day recording apparatus; apparatus with clock or watch movements (including secondary movements) or with synchronous motor, for measuring, recording or otherwise Indicating intervals of time 40%	
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor ... 40%	
91.07	Watch movements (including stop-watch movements), assembled 40%	
91.08	Clock movements, assembled 40%	
91.09	Watch cases and parts of watch cases 40%	
91.10	Clock cases and cans of a similar type for other goods of this Chapter, and parts thereof 40%	
91.11	Other clock and watch parts 40%	

Chapter 92

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

Notes:;

1. This Chapter does NOT cover:
 - (a) Film wholly or partly sensitised for photographic or Photo-electric recording or such film exposed, whether or not developed (Chapter 37);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
 - (c) Microphones, amplifiers, loud-speakers, head-phones switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapters 85 or 90, for use with but not incorporated in or house in the same cabinet as instruments of the present Chapter; sound recorders or reproducers combined with a radio or television receiver (heading No. 85.15);
 - (d) Brushes (for cleaning musical instruments) falling within heading No. 96.02;
 - (e) Toy instruments (heading No. 97.03);
 - (f) Collector's pieces or antiques (heading No. 99.05 or 99.06); or
 - (g) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV).
2. Bows and sticks and similar devices used in playing certain musical instruments of headings Nos. 92.02 and 92.06 imported with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.
Perforated music rolls (heading No. 92.10) and gramophone records and the like (heading No. 92.12) imported with an instrument are to be treated as separate articles and not as forming a part of such instrument.
3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Section XVIII-92.01

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
92.01	Pianos (including automatic pianos, whether or not with automatic keyboards); harpsichords and other key-board stringed instruments; harps but not including acolian harps	40%
92.02	Other string musical instruments	40%
92.03	Pipe and reed organs, including harmoniums and the like	40%
92.04	Accordions, concertinas and similar musical instruments; mouth organs	40%
92.05	Other wind musical instruments	40%
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	40%
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)	40%
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds, decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains, pipes)	40%
92.09	Musical instruments strings	40%
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 pipers of all kinds	40%
92.11	Gramophones dictating machines and other sound recorders and reproducers including record-players and tape decks with or without soundheads; television image and sound recorders and reproducers, magnetic	50%
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	Free
	B. Recordings containing spoken messages of a business or personal nature	Free
	C. Gramophone records	50%
	D. Other	40%
92.13	Other parts and accessories of apparatus falling within heading No. 92.11	40%

Section XIX-93.01

SECTION XIX

Arms and Ammunition; Parts thereof

Chapter 93

ARMS AND AMMUNITION; PARTS THEREOF

Notes:

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

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

SECTION XX

Miscellaneous Manufactured Articles

Chapter 94

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

Notes:

1. This Chapter does NOT cover:
 - (a) Pneumatic or water mattresses, pillows or cushions, falling within Chapter 39.40 or 62;

Section XX-94.01

(b) Standard lamps, table lamps, wall lamp brackets and other lighting fittings; these are classified according to the constituent material (for example, in heading No. 44.27, 70.14 or 83.07);

(c) Articles of stone, ceramic or any other material referred to in Chapter 68 or 69, used as seats, table or columns, of the kind used in parts, gardens or vestibules (Chapter 68 or 69);

(d) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) falling within heading No. 70.09;

(e) Parts of general use as defined in Notes 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07); and safes failing within heading No. 83.03);

(f) Furniture specially designed as parts of refrigerators of heading No. 84.15; furniture specially designed for sewing machines (heading No. 84.41);

(g) Furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading No. 85.15);

(h) Dentists' spittoons falling within heading No. 90.17;

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

(k) Furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, failing within heading No. 92.13; or

(l) Toy furniture (heading No. 97.03), billiard tables and other furniture specially constructed for games (heading No. 97.04), or for conjuring tricks (heading No. 97.05).

2. The articles (other than parts) referred to in headings Nos. 94.01, 94.02 and 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

This provision is, however, to be taken not to apply to the following which are still to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:-

(a) Kitchen cabinets and similar cupboards;

(b) Seats and beds;

(c) Unit bookcases and similar unit furniture.

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

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof	50%
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	50%
	B. Other	Free
94.03	Other furniture and parts thereof	50%

Section XX-94.04

Tariff No.	Tariff Heading	Import Duty
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material expanded, foam or sponge rubber or expanded foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quits, eiderdowns, cushions, pouffes, and pillows)	33½%

Chapter 95

ARTICLES AND MANUFACTURES OF CARVING OR MOULDING MATERIAL*Note:*

This Chapter does NOT cover:

- (a) Articles falling within Chapter 66 (for example, parts of umbrellas, walking-sticks);
- (b) Fans or hand screens, non-mechanical (heading No. 67.05);
- (c) Articles falling within Chapter 71 (for example, imitation jewelry);
- (d) Cutlery or other articles falling within Chapter 82, with handles or other parts of carving or moulding materials; the headings of the present Chapter apply, however, to separately handles or other parts of such articles;
- (e) Articles falling within Chapter 90 (for example, sectable frames);
- (f) Articles falling within Chapter 91 (for example, clock or watch cases);
- (g) Articles falling within Chapter 92 (for example, musical instruments and parts thereof);
- (h) Articles falling within Chapter 93 (arms and parts thereof);
- (ij) Articles falling Within Chapter 94 (furniture and parts thereof);
- (k) Brushes, powder puffs or other articles falling within Chapter 96;
- (l) Articles falling within Chapter 97 (toys, games and sports requisites);
- (m) Articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs); or
- (n) Collectors' pieces or antiques (Chapter 99);

Tariff No.	Tariff Heading	Import Duty
95.01/08	Worked animal, vegetable and mineral carving materials (including unhardened gelatin and agglomerated amber and meerschaum) and articles thereof; moulded or carved articles of wax, stearin, natural gums or resins or of modeling pastes or other materials not elsewhere specified or included:	
	A. Articles of personal adornment including beads	50%
	B. Other	33½%

Section XX-96.01

Chapter 96

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

Notes:

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

Tariff No.	Tariff Heading	Import Duty
96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, bosoms and whisks), with or without handles	30%
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roofer squeegees) and mops: <ol style="list-style-type: none"> A. Specialized parts of industrial machinery and appliances B. Other 	10% 33½%
96.03	Prepared knots and tufts for broom and brush making	30%
96.04	Feather dusters	30%
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	30%
96.06	Hand sieves and hand riddles of any material: <ol style="list-style-type: none"> A. Of a kind used for domestic purposes ... B. Other 	30% 10%

Chapter 97

TOYS, GAMES AND SPORTS REQUISITES; PARTS THEREOF

Notes:

1. This Chapter does NOT cover:
 - (a) Christmas tree candles (heading No. 34.06);
 - (b) Fireworks or other pyrotechnic articles falling within heading No. 36.05;
 - (c) Yarns, monofil, cords or gut and the like for fishing, cut to length but not made up into fishing lines, falling within Chapter 39, heading No. 42.06 or Section XI;
 - (d) Sports bags or other containers of heading No. 42.02 or 43.03;
 - (e) Sports clothing or fancy dress, of textiles, falling within Chapter 60 or 61;
 - (f) Textile flags or bunting, or sails for boats or land craft, falling within Chapter 62;
 - (g) Sports footwear (other than skating boots with skates attached), cricket pads, shin-guards or the like falling within Chapter 64, or sports headgear falling within Chapter 65;

Section XX-97.01

(h) Climbing sticks, whips riding crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03);
 (ij) Unmounted glass eyes for dolls or other toys, falling within heading No. 70.19;
 (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
 (l) Articles falling within heading No. 83.11;
 (m) Sports vehicles (other than bobsleighs, toboggans and the like) falling within Section XVII;
 (n) Children's cycles fitted ball bearings and in the normal form of adults' cycles (heading No. 87.10);
 (o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 (p) Spectacles, goggles and the like, for sports and outdoor games (heading No. 90.04);
 (q) Decoy calls and whistles (heading No. 92.08);
 (r) Arms or other articles of Chapter 93; or
 (s) Racket strings, tents or other camping goods, or gloves (classified, in general according to the material of which they are made).

2. The headings of this Chapter are to be taken to include articles in which pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or rolled precious metals constitute only minor constituents.

3. In heading No. 97.02 the term "dolls" is to be taken to apply only to such articles as are representations of human beings.

4. Subject to Note I above, parts and accessories which are suitable for use solely or principally with articles falling within any heading of this Chapter are to be classified with those articles.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
97.01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' pushchairs	50%
97.02	Dolls	50%
92.03	Other toys, working models of a kind used for recreational purposes	50%
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	Per pack Shs. 2/- 50%
97.05	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)	50%
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04)	10%
97.07	Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "bird", lark mirrors and similar hunting or shooting requisites;	

Section XX-97.08

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
	A. Artificial flies for fishing 40%	
	B. Other 30%	
97.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres 40%	

Chapter 98

MISCELLANEOUS MANUFACTURED ARTICLES

Notes:

1. This Chapter does NOT cover:
 - (a) Eyebrow and other cosmetic pencils (heading No. 33.06);
 - (b) Buttons, studs, cuff-links or other articles of a kind described in heading No. 98.01 or 98.12, if made wholly or partly of precious metal or rolled precious metal (subject to the provisions of Note 2 (a) to Chapter 71) or if containing pearls or precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71);
 - (c) Parts of general use, as defined in Note 2 to Section XV, of base metal Section XV); or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
 - (d) Mathematical drawing pens (heading No. 90.16); or
 - (e) Toys falling within Chapter 97.
2. Subject to Note 1 above, the headings in this Chapter are to be taken to apply to goods of the kind described whether or not composed wholly or partly of precious metal or rolled precious metal or of pearls or precious or semi-precious stones (natural, synthetic or reconstructed).
3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes, and similar containers imported separately are to be classified under their appropriate headings.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</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 30%	
98.02	Slide fasteners and parts thereof 30%	
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils, and sliding pencils; parts and fittings thereof, other than those falling within headings Nos. 98.04 or 98.05	
98.04	Pen nibs and nib points: 30%	
98.05	Pencils (other than pencils of heading No. 98.07); pencil leads, slate pencils, crayons and pastels, drawing charcoal and writing and drawing chalks; tailors and billiard chalks 30%	
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not 30%	

Section XX-98.02

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
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	30%
98.08	Typewriter and similar ribbons, whether or not on spools; ink pads, with or without boxes	30%
98.09	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pasters with a basis of gelatin, whether or not on a paper or textile backing	30%
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding Hints and wicks:	
	A. Portable lighters, complete or incomplete (including bodies)	Each Shs. 2/50 or 50%
	B. Parts of portable lighters	50%
98.11	Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof	30%
98.12	Combs, hair-slides and the like.	30%
98.13	Corset husks and similar supports for articles of apparel or clothing accessories	30%
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	50%
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners ...	30%
98.16	Tailor's dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing	30%

SECTION XXI

Works of Art, Collector's Pieces, and Antiques

Chapter 99

WORKS OF ART, COLLECTOR'S PIECES, AND ANTIQUES

Note:

1. This Chapter does NOT cover:
 - (a) Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined (heading No 49.07);
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59.12); or

Section XXI-99.01

(c) Pearls or precious or semi-precious stones (heading No. 71.01 or 71.02).

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

3. Heading No. 99.03 is to be taken not to apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.

4. (a) Subject to Notes 1 to 3 above, articles falling within headings of this Chapter are to be classified in whichever of those headings is appropriate and not in any other heading of this Schedule;

(b) Heading No. 99.06 is to be taken not to apply to articles falling within any of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
99.01	Paintings, drawings, and pastels, executed entirely by hand (other than industrial drawings falling within heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles) ...	10%
99.02	Original engravings, prints and lithographs	10%
99.03	Original sculptures and statuary, in any material ...	10%
99.04	Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, lettercards and the like), used, or if unused not of current or new issue in the country to which they are destined	Free
99.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest	10%
99.06	Antiques of an age exceeding one hundred years ...	10%

SECOND SCHEDULE

SUSPENDED DUTY

<i>Related Heading</i>	<i>Article</i>	<i>Suspended Duty</i>	
		<i>Amount Provided</i>	<i>Amount Imposed</i>
11.08	Straches; inulin	30%	Nil
12.01A	Linseed	30%	Nil
15.07A	Linseed oil	30%	Nil

Section XXI-25.23B
SECOND SCHEDULE-(contd.)

<i>Related Heading</i>	<i>Article</i>	<i>Suspended Duty</i>	
		<i>Amount Provided</i>	<i>Amount imposed</i>
25.23B	Portland and similar cement for building purposes	...	Per tonne Shs. 14/35 Nil
31.02	Ammonium sulphate	...	20% Nil
31.03	Triple superphosphate	...	20% Nil
31.05	Drammonium phosphate; complex NPK	...	20% Nil
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material	...	10% Nil
48.01A(2)	Paper and paper-board for the manufacture of corrugated paper-board	...	20% Nil
48.01A(3)	Paper, other	...	20% Nil
48.01B	Paper-board	...	20% Nil
48.01C(2)	Cellulose wadding, other	...	10% Nil
48.04	Composite paper or paper-board (made by sticking flat layers together with an adhesive), not surface coated or impregnated, whether or not internally reinforced, in rolls or sheets	...	20% Nil
48.05	Paper and paper-board, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets	...	20% Nil
48.16	Boxes, bags and other packing containers of paper or paper-board:		
	A. Multi-ply paper bags	...	20% Nil
	B. Other	...	20% Nil

Section XXI-48.21

SECOND SCHEDULE-(contd.)

Related Heading	Article	Suspended Duty	
		Amount Provided	Amount Imposed
48.21	Other articles of paper pulp, paper, paper-board or cellulose wadding: B. Other 	61%	Nil
73.12B 73-14	Baling and hooping strip ... Iron or steel wire whether or not coated but not insulated 	17½%	Nil 30%
73.22B	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas) of iron or steel, of a capacity exceeding 300 litres, whether or not lined or beat-insulated, but not fitted with mechanical or thermal equipment 	15%	Nil
73.40M(l)	Tanks, vats and similar vessels, of a capacity of 136 litres or more and designed for an operating pressure of less than 7 kg. per square centimetre, of stainless steel: (b) Of a thickness exceeding 6 mm. ...	15%	Nil
73 40M(2) Other 74 03A	... ... ... ... ...	15%	Nil
74.10	Plain, bare, drawn copper wire of single or multiple strands 	15%	Nil
76.04 76.09B	Foil of aluminum or alloy thereof Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of aluminum, of a capacity exceeding 300 litres, whether or not lined or beat-insulated, but not fitted with mechanical or thermal equipment 	33½%	Nil 15%
76.12A	Cables and conductors (whether or not steel-cored) of a diameter of 4 mm. to 16 nun. 	15%	Nil
76.16B(l) (2)	Tanks, vats and similar vessels, of a capacity of 136 litres or more and designed for operating pressure of less than 7 kg. per square centimetre: (b) Of a thickness exceeding 6 ... Other 	15% 15%	Nil Nil
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); superheated water boilers 	10%	Nil

SECOND SCHEDULE-contd.)

Section ma--84.02

Related Heading	Article	Suspended Duty	
		Amount Provided	Amount Imposed
84.02	Auxiliary plant for use with boilers of heading No. 84.01 (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units ...	10%	Nil
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	10%	Nil
84.04	steam engines (including mobile but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers	10%	Nil
84.05	Steam and other vapour power units, not incorporating boilers	10	Nil
84.07	Hydraulic engines and motors (including water wheels and water turbines) ...	10%	Nil
84.08B	Other engines and motors, other than spring-operated and weight-operated motors	10%	Nil
84.11A	industrial air pumps, vacuum pumps and fur or gas compressor (including motor and turbo pumps and compressors and free-position generators for gas turbines); fans, blowers and the like ...	10%	Nil
84.12A	Industrial air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	10%	Nil
84.13	Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical rates, mechanical ash dischargers and similar appliances	10%	Nil
84.14	Industrial and laboratory furnaces and ovens, non-electrical	10%	Nil
84.15A	industrial refrigerators and refrigerating equipment (electrical and other) ...	10%	Nil

SECOND SCHEDULE-(contd.)
Section XXI-84.16

Related Heading	Article	Suspended Duty	
		Amount Provided	Amount Imposed
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor ...	10%	Nil
84.19B(1)	Industrial machinery for cleaning or drying bottles or other containers; industrial machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other industrial packing or wrapping machinery; machinery for aerating 'beverages	10%	Nil
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)	10%	Nil
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 ...	10%	Nil
84.30A	Industrial 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	10%	Nil
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard ...	10%	Nil
84.33	Paper or paper board cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard ...	10%	Nil

SECOND SCHEDULE-(contd.)

Section XXI--84.348

Related Heading	Article	Suspended Duty	
		Amount Provided	Amount Imposed
84.34B	Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading Nos. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates cylinders; printing type, impressed flongs and printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished): other than those of kind used in offices	... ... ... ...	10% Nil
84.35B	Other printing machinery, machines for uses ancillary to printing, other than those of a kind used in offices	...	10% Nil
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reefing (including weft-winding) machines	... ... ... ...	10% Nil
84.37A	industrial weaving machine, knitting machines and machines for making gimped yarn, tulle, lace, embroidery trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines	... ... ...	10% Nil
84.38B	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 Nos. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles) other than parts and accessories of heading No. 84.37B	...	10% Nil
84.40B	Machinery for the washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yams, fabrics or made-up textile articles		

Section M-84-42

SECOND SCHEDULE-contd.)

Related Heading	Article	Suspended Duty	
		Amount Provided	Amount Imposed
84.40B (contd.)	(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 machines of a type used for support; 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; other than domestic and laundry type washing machines, wringers and mangles, shaker tumblers, tumble driers, ironing machines and steam presses for pressing garments, dry-cleaning machines	... ...	10% Nil
84.42	Machinery (other than sewing machines) for preparing, tannin or working hides, skins or leather (including boot and shoe machinery)	... ... ...	10% Nil
84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries	...	10% Nil
84.44	Rolling mills and rolls therefor	...	10% Nil
84.45	Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50	...	10% Nil
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	... ... ... ...	10% Nil
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials, other than machines falling within heading No. 84.49	... ... ... ... ...	10% Nil
14.48	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	... ... ...	10% Nil

SECOND SCHEDULE-(contd.)

Section XXI-84.56

Related Heading	Article	Suspended Duty	
		Amount Provided	Amount Imposed
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 ...	10%	Nil
84.60	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	10%	Nil
84.61A	Industrial taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves	10%	Nil
84.65A	Industrial machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter	10%	Nil
85.01A	Industrial electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors	10%	Nil
85.04A	Industrial electric accumulators ...	10%	Nil
85.18A	Electric capacitors, fixed or variable, for industrial use	10%	Nil
85.20A	Filament lamps designed to operate on voltages of 100 to 250 volts, of 200 watts or less, but not including tubular, miniature or coloured indicator lamps	7½%	(or each Cents 40 where this exceeds the sum of the import duty and ad valorem suspended duty imposed)

Section XXI-85.23A

SECOND SCHEDULE-(contd)

Related Heading	Article	Suspended Duty	
		Amount Provided	Amount Imposed
85.28A	Insulated electric wire cable, bars strip and the like, whether or not fitted with connectors	15%	Nil
85.23A	Industrial electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter	10%	Nil

THIRD SCHEDULE

EXEMPTIONS FROM DUTY

PART A

Goods Imported or purchased before clearance through the Customs by or on behalf of Government, Public Bodies, Privileged Persons and Institutions:

1. The President:

Goods for use by the President.

2. 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) Aircraft and aircraft engines and spare parts thereof; air navigational instruments, lighting, radio and radar apparatus and equipment of a specialized nature for the repair of aircraft, specialized aircraft loading and unloading equipment, aircraft maintenance and servicing equipment, ground signs, stairways for boarding aircraft; catering stores;
- (d) lifting machinery (including fork lift trucks) and spare parts thereof;
- (e) telephone and telecommunications, apparatus and machinery and spare parts thereof;
- (f) Kerosene and aviation spirit imported or purchased by the East African Airways Corporation solely for use in aircraft engines.
- (g) Distillate and residual fuel oils imported or purchased by the East African Railways Corporation solely for use in locomotive and marine engines.

3. Commonwealth and other Governments:

- (1) Goods consigned to officers or men on board a naval vessel belonging to another Commonwealth Government for their personal use or for consumption on board such vessel.
- (2) Goods for the use of any of the armed forces of any allied power.

4. Diplomatic Privileges:

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

- (2) Goods for the use of a high official of the United Nations or its specialized Agencies or a member of the diplomatic staff of any Commonwealth or foreign country, where specific provision for such exemption is made by the Minister responsible for foreign affairs.
- (3) On first arrival in the country of accreditation, or within three months of that date, the household and personal effects (including one motor vehicle), of an employee of the United Nations or of its specialized Agencies, any Commonwealth High Commission or United Nations or any foreign Embassy, Consulate or Diplomatic Mission, provided such employee is not engaged in any other business or profession in East Africa.

5. Contractors to Government and the East African Community:

- (1) Machinery, plant, materials and rolling stock for use by an individual or firm under contract to the Government of the United Republic where such exemption forms part of the terms of the contract:
Provided that such contract shall have been signed on or before the 15th June, 1972 or, if tenders have been invited on or before that date, such contract is supported by a certificate from the Ministry of Finance and Planning.
- (2) With the prior approval of the Government of the United Republic, machinery, plant, materials and rolling stock for use by an individual or firm under contract to the East African Community, where such exemption forms part of the terms of the contract.

6. Boundary or other Special Commissioners:

Goods for the private use of Boundary or other Special Commissioners and their assistants, while executing their duty, and with the prior sanction of the President.

7. War Graves Commission:

Goods, including official vehicles but not including office supplies and equipment and the property of the Commission's staff, for the establishment and maintenance of war cemeteries by the Commonwealth War Graves Commission.

8. Educational Institutions:

School stationery, (excluding exercise books), instruments, appliances and similar requisites including furniture used in the classroom, workshop or laboratory for use by educational institutions, approved for the purpose of this exemption by the Chief Education Officer and subject to such limitations and conditions as the Commissioner-General may impose.

9. British Council:

Goods for use by the British Council which are or will be a charge against the funds of the Council, not including goods for re-sale or for the personal use of the staff of the Council.

10. Red Cross:

Goods consigned to the Tanzania Red Cross for free distribution in relief work, subject to such limitations and conditions as the Commissioner-General may impose.

11. Seafarers' Welfare:

Articles of equipment not intended for re-sale and not including consumable stores or provisions, for use by the Missions to Seamen or other similar organizations approved for the purpose of this exemption by the Government, subject to such limitations and conditions as the Commissioner-General may impose.

12. Religious Bodies:

Furniture, including alters, fonts and pulpits, ornaments of a non-consumable nature, stained glass windows, altar bread and communion wafers, sacramental wine, altar linen and vestments, bells, organs and blowers therefor and harmoniums, and parts or accessories thereof, imported by or for presentation to any religious body, for use in the conduct of religious services.

13. Youth Associations:

Uniforms and appointments for the use of the Boy Scout, Girl Guide or other similar Associations.

14. Disabled Drivers:

Motor vehicle controls and equipment specially designed for the use of disabled drivers.

15. Blind Persons:

Materials and articles specially designed for the educational, scientific or cultural advancement of the blind for the use of an organization approved by the Government for the purpose of this exemption.

16. Red Locust Control Service:

Goods for the use of the International Red Locust Control Service.

PART B
GENERAL EXEMPTIONS

1. Aircraft Operations:

(1) Any of the following goods which are imported for use by any airline designated under an air services agreement between the Government of Kenya, the Government of Uganda and the Government of Tanzania and a foreign Government:-

Aircraft, aircraft engines, parts and accessories thereof; air navigational instruments; lighting, radio and radar apparatus and equipment; equipment of a specialized nature for the repair, maintenance and servicing of an aircraft on the ground; specialized aircraft, loading and unloading equipment; ground signs, stairways for boarding aircraft catering stores.

(2) Kerosene and aviation spirit imported or purchased before clearance through the Customs solely for use in aircraft engines by any airline under an air services agreement between the Government and foreign government.

2. Containers and Pallets:

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

(2) Pallets of any material.

3. Deceased Persons' Effects:

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

4. Films:

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

5. Film Projectors:

Cinemategraph, film strip and slide projectors and epidiascopes imported for use by scientific educational or religious institutions.

6. Fish, Crustaceans and Molluscs:

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

7. Life Saving Apparatus:

Lifebelts, lifebuoys and other saving equipment.

8. Packing and Lagging:

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

9. Passengers' Baggage:

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

- (1) The goods shall be-
 - (a) the property of, and accompany, the passenger, except as provided in paragraph (7) of this item;
 - (b) for the personal or household use of the passenger in East Africa;
 - (c) of such kinds in such quantities as the proper officer may allow; and
 - (d) shall not be disposed of by the passenger in East Africa within two years of the date of importation.
- (2) The following goods shall not be exempted under this item-
 - (a) alcoholic beverages of all kinds, perfumed spirits and tobacco and manufactures thereof, except as provided in paragraph (6) of this item;
 - (b) fabrics in the piece;
 - (c) motor vehicles, except as provided in paragraph (3) of this item;
 - (d) any trade goods, or goods for sale or disposal to other persons.
- (3) Subject to paragraphs (1) and (2) of this item, the following goods may be exempted under this item when imported as baggage by a person who the proper officer is satisfied is bona fide changing his residence from a place outside to a place within East Africa-
 - (a) wearing apparel;
 - (b) personal and household effects of any kind which were in his personal or household use in his former place of residence;
 - (a) one motor vehicle which the passenger personally has owned and used outside East Africa for at least 12 months (excluding the period of the voyage in the case of shipments).
- (4) Subject to the provisions of paragraphs (1) and (2) of this item, the following goods may be exempted under this item when imported as baggage by a person who the proper officer is satisfied is making a temporary visit not exceeding six months to East Africa-
 - (a) non-consumable goods imported for his personal use during his visit which he intends to take out with him when he leaves East Africa at the end of his visit;
 - (b) consumable provisions and non-alcoholic beverages in such quantities and of such kinds as are in the opinion of the proper officer consistent with his visit.
- (5) Subject to paragraphs (1) and (2) of this item, the following goods may be exempted under this item when imported as baggage by a person who the proper officer is satisfied is a resident of East Africa returning from a visit to any place outside East Africa-
 - (a) wearing apparel;
 - (b) personal and household effects which have been in his personal use or household use, but not including bicycles, cine or still projectors, record players, amplifiers, loudspeakers, gramophones, gramophone records, provisions, sound recording machines, tuners, radio and television receiving sets and radiograms;
 - (c) Instruments and tools for his personal use in his profession or trade.
- (6) (a) Subject to paragraph (1) of this item, and subject to sub-paragraph (b) of this paragraph, import duty shall not be levied on the following goods imported by, and in the possession of a passenger-
 - (i) spirits (including liqueurs) or wine, not exceeding in all one litre;
 - (ii) perfume and toilet water not exceeding in all one half litre of which not more than a quarter may be perfume;

(iii) cigarettes, cigars, charoots, cigarillos, tobacco and snuff not exceeding in all 250 gram in weight;

(b) these duty free allowances shall be granted to all passengers of seventeen years and over, except such passengers who are returning to East Africa from visits to countries contiguous to East Africa.

(7) Subject to paragraphs (I) and (2) of this item, the exemptions granted in accordance with paragraphs (3), (4) and (5) of this item may be allowed in respect of baggage imported within two months of the arrival of the passenger or such further period as the Commissioner-General may allow. The import duty and free allowances granted in accordance with paragraph (6) of this item shall not be allowed in respect of goods specified in that paragraph imported in unaccompanied baggage.

10. Printed Matter:

Carnets de passage, pass sheets and similar international temporary importation forms; posters, framed or unframed photographs and photographic enlargements and printed window transparencies advertising the tourist attractions of foreign countries Provided that such goods are for free distribution and do not contain more than twenty-five per cent private commercial advertising.

I 1. Protective Apparel, Clothing Accessories and Equipment:

Articles of apparel, clothing, accessories and equipment, specially designed for safety or protective purposes in industry or public undertakings, including hospitals, but not including articles of general use; safety belts and crash helmets.

12. Samples and Miscellaneous Articles:

Samples and miscellaneous articles not imported as merchandise, which in the opinion of the Commissioner-General have no commercial value.

12. Sewing Machines:

sewing machines, industrial, including parts, and specialized furniture therefor, including needles, imported or purchased before clearance through the Customs for installation in a factory approved by the Commissioner-General.

14. Ship and Boat Parts, Accessories and Fittings:

Parts designed for ships, boats and canoes and specialized accessories and fitting therefor but not including batteries or sparking Plugs.

15. Signs, Name-Plates, Licence Plates and Badges:

- (1) Warning signs to protect the public from danger or to protect property.
- (2) Street name-plates, road and traffic signs and signals, road and traffic sign materials.
- (3) Licence plates and badges, street lighting equipment imported solely for use by a Local Government Authority.

16. Telegraphic and Telephonic Material:

Telegraphic and telephonic materials, equipment, instruments and accessories imported for use by a telegraph or telephone company for the construction, working and maintenance of telegraph or telephone lines or for the transmission or reception of wireless telegraphy, but not including stationery or electric batteries suitable for use in vehicles, or wire.

17. Timber -

Timber, imported for use in mines by a mining company.

18. Museum Exhibits and Equipment:

- (1) Museum and natural history exhibits and specimens imported for public museums or for scientific purposes.
- (2) Museum showcases, display stands, mounting materials and other similar equipment imported for the preparation, storage and display of exhibits in museums approved for the purpose of such importation by the Government.

19. Tombstones and Memorials:

Tombstones, memorials and commemorative braces, engraved with a commemorative inscription to a deceased person, and ornaments for graves.

20. Educational Articles and Materials:

Blackboards, blackboard cleaners and blackboard instruments; crayons, lead pencils (but not including propelling pencils and the like), eraser rubbers, rulers (not exceeding 31 cm), compasses, set squares, dividers and similar articles comprising mathematical and science instrument sets; pen-holders, pen nibs other than fountain and stylograph pen nibs, ink wells, not including ink wells in desk sets, writing ink powder.

21. Packing Materials:

- (1) Greaseproof paper bags designed for the packing of locally produced fats and printed with the names of the local products and the producer thereof.
- (2) Waxed-ply lined bags designed for the packing of locally produced dried whole milk powder and printed with the name of the local product and the producer thereof.
- (3) Empty seed packets.
- (4) Proofed paper for the manufacture of milk containers and printed with the name of the local products and the producer thereof.
- (5) Bags made of regenerated cellulose film.

22. Bottles and Jars, Common, Empty:

Bottles and jars, common, empty, of the following types, as specified by the Minister:

- (1) Sprinkler bottles having a nozzle opening formed in the bottle mouth;
- (2) Bottles and jars made to receive and fitted with ground glass stoppers or lids;
- (3) Poison bottles having the outer surface fluted vertically with ribs or grooves recognizable by touch;
- (4) "Winchester" bottles of a capacity of 2.27 litres or over;
- (5) Bottles and jars of heat or chemical resistant special glass;
- (6) Bottles and jars manufactured of opal glass;
- (7) Bottles and jars manufactured of plastic material.

23. Printing Paper:

Machine finished printing paper (wood free or esparto grass), flat, in the original mill ream wrappers, or in reels, of varying weights not less than 40 nor more than 85 grams per square metre.

24. Malawi Foodstuffs and Handicraft:

Foodstuffs, grown in Malawi and handicraft articles such as mats, utensils, etc., made in Malawi without the use of machinery and imported only for direct trading in village markets.

Passed in the National Assembly on the twenty-second day of July.
1976.

Ukraine

Clerk of the National Assembly