

THE SALES TAX ACT, 1976

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FIRST SCHEDULE

SECOND SCHEDULE

THE UNITED REPUBLIC OF TANZANIA



No. 13 OF 1976

I ASSENT,

12TH NOVEMBER, 1976

**An Act to repeal and replace the Sales Tax Act, 1969 and to provide
for the imposition and collection of Sales Tax on certain goods
and for matters relating thereto and connected therewith**

[-----]

ENACTED by the Parliament of the United Republic of Tanzania.

PART I

PRELIMINARY

1. This Act may be cited as the Sales Tax Act, 1976.	Short title
2.-(1) In this Act, unless the context otherwise requires-o "the Appeals Tribunal" means the Appeals Tribunal established under section 48;	Inter- pretation
"Commissioner" means the public officer appointed by the Minister to be the Commissioner for Sales Tax;	
"Customs Act" means the East African Customs and Transfer Tax Management Act;	cap. 27 Community Laws
('customs area', "warehouse", and "bonded warehouse", shall have the meanings assigned to those terms respectively in the Customs Act;	
"domestic" means suitable for use in a house, an hotel, a restaurant or a retail establishment;	
"due date" in respect -of any tax, penalty or other amount payable under this Act means the date on which such tax, penalty or other amount is payable -and, where the Minister or the Commissioner has permitted any person to pay such tax, penalty or other amount on any later date, means such later date;	

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Community
Laws

"Excise Act" means the East African Excise Management Act;
"export" means to take or cause to be taken out of the United
Republic;
"import" with its grammatical variations and cognate expressions
means to bring or cause to be brought into Tanganyika;
"industrial" in relation to an article means that the article has been
shown to the satisfaction of the Commissioner to be made for
use only or principally as industrial apparatus, plant, or machinery
or as a specialized part thereof;
"manufacture" with its grammatical variations and cognate expressions
means to subject any physical matter to any process
which: -
(a) materially changes such matter in substance, character or
appearance; and
(b) results in such matter, after being so prepared, being an article
liable to tax whether or not it was such an article before
such process,
and includes such other process as the Minister may, by order
published in the *Gazette*, prescribe;
"Minister" means the Minister for the time being responsible for
finance;
"owner" in respect of any article, includes any person being or holding
himself out to be the owner, manufacturer, agent or the person
in possession of, beneficially interested in or having control of,
or power of disposition over, such article;
"prescribed form" means any form prescribed by regulations made
under this Act, or where no form has been so prescribed in
relation to any matter, means a form approved by the Com-
missioner;
"proper officer" means the Commissioner, any person acting on behalf
of the Commissioner and any officer designated by the Minister
to be a proper officer for the purposes of this Act;
"registered dealer" means any person registered as a registered dealer
under the provisions of section 10;
"sale" in relation to any scheduled article means-
(a) any transaction whereby the article is delivered by one person
to another person pursuant to a contract of sale or other
disposition whereby the ownership in the article has passed or
will pass to the person to whom the article is delivered or to
any other person for whom such person is acting as an agent; or
(b) any transaction whereby one person passes the possess on of
any article to any other person under an agreement, whether oral
or in writing, which provides for the purchase of the article by
the person to whom the possession thereof is delivered, or which
provides that the property in such article will or may pass to
such person on the happening of any event; or

- (c) any transaction -whereby the owner of the article delivers to any person the possession of the article on hire or any other arrangement whatsoever which permits the person to whom the possession is delivered to use the article for his own purposes or for the purposes of any other person, whether for any specified period or indefinitely, and whether or not such person is required to give the owner any consideration for the use of the article by him or by any other person; or
- (d) any use of the article by the importer, manufacturer, registered dealer or any other person liable to pay tax, for his own purposes;

"Schedule" means a Schedule to this Act;
"scheduled article" means any article upon which tax is payable under this Act;

"soft drinks" means mineral waters and similar beverages whether aerated or non-aerated, flavoured, or non-flavoured, bottled or canned, ready for consumption without further preparation or dilution;

"the tax" means the sales tax payable under this Act;
"taxable value" in relation to any scheduled article means the value assessed in accordance with the provisions of section 22;
"%" means percentage of taxable value.

(2) The expressions "to sell", "seller", "purchaser" and "buyer" shall, save where the context otherwise requires, be construed by reference to the meaning assigned to the term "sale" in subsection (1).

(3) For the purposes of this Act, no sale shall be deemed to have taken place where the possession of any article passes to any person by operation of law on the death, bankruptcy, liquidation or change of same of the owner or in other similar circumstances.

(4) For the avoidance of doubts it is hereby declared that the terms 'manufacturer' "importer" and "registered dealer" shall include any person to whom a scheduled article in respect of which tax has not been paid passes from. a manufacturer, importer or registered dealer, as the case may be, by operation of law or on assignment or transfer of business or by way of any transaction which is not a sale for the purposes of this Act.

PART II

IMPOSITION OF AND LIABILITY To SALES TAX

3.-(1) There shall be charged, levied and collected a tax, to be known as sales tax, in respect of the articles specified in the First Schedule at the rates respectively specified in relation thereto.

(2) The Minister may, by order published in the *Gazette*, amend, vary or replace the First Schedule.

(3) Every order made under subsection (2) shall be submitted for the approval, to be signified by resolution, of the National Assembly within fifteen days of the order being made, or, if the National Assembly is not meeting, within fifteen days after it next meets.

(4) If any such order is not approved by the National Assembly within the time specified in subsection (3), or is disapproved by the National Assembly, the order shall thereupon either expire forthwith or cease to have effect, as the case may be, but without prejudice to anything previously done or suffered to be done under the order.

Persons
liable
to
pay tax

4.-(1) The tax imposed by this Act shall become due and payable in respect of-

(a) any scheduled article imported, by the importer thereof, at the time immediately before the article ceases to be subject to customs control or at such other time as the Minister may, by notice in the Gazette, direct;

(b) any scheduled article manufactured in Tanganyika, by the manufacturer-

(i) upon sale of the article by him; or

(ii) upon the article ceasing to be subject to excise control; or

(iii) upon removal of the article from the premises where it is manufactured,

whichever first occurs;

(c) any scheduled article manufactured or imported by any person free of tax and which is subsequently sold to any other person, by the purchaser at the time of the sale of the article to him;

(d) any scheduled article purchased or otherwise acquired by a registered dealer and upon which no tax has been paid under this Act, by the registered dealer at the time of the sale of the article by him or upon the registered dealer ceasing to be a registered dealer, whichever first occurs.

(2) The Minister may, by order published in the Gazette, provide that in respect of any article or class of articles specified in such order a person other than a person liable under subsection (1) shall be liable to pay the tax, and where such order is made the person specified in such order shall be liable to pay the tax in lieu of the person who would otherwise have been liable to pay the tax under the provisions of subsection (1), and the provisions of this Act and of any regulations made under section 66 shall apply to the person so specified as if he were the person in lieu of whom he is liable to pay the tax.

(3) Where any person other than a person liable to pay tax under the provisions of this section undertakes to pay the tax and satisfies the Commissioner that he will pay the tax, the Commissioner may, by order in writing exempt the person who would otherwise be liable to

pay the tax from payment of the tax and order that the person giving such an undertaking shall be liable to pay the tax, and upon such order being made, the person giving the undertaking shall be liable to pay the tax as if he were a person liable to pay the tax under the provisions of subsection (1).

(4) Where any product of distillation specified in Chapter 27 of the First Schedule imported prior to the commencement of this Act is held in stock by the importer upon the commencement of this Act, such product shall, notwithstanding the provisions of subsection (1), be liable to tax and the tax thereon shall be payable on the date on which this Act shall come into operation or such other date as the Commissioner may direct.

5. The tax payable under this Act shall be paid to the proper officer.

Payment of tax

6. Notwithstanding the provisions of section 4-

(a) the Minister may, by regulations made under section 66 or by order published in the *Gazette* provide for payment of tax by any person or category of persons liable to pay tax on any day other than the day on which such person or persons would be liable to pay tax under section 4;

(b) the Commissioner may, where he is satisfied that it is reasonable so to do, permit payment of tax in any case to be deferred to a date not later than the last day of the month following the month in which the tax becomes due.

Payment of tax may be deferred

7. Where any person who is liable to pay tax under this Act is not resident in the United Republic, the Commissioner may, by notice in writing given to any agent of such person or to any person managing the business of such person who is resident in the United Republic and who has acted on behalf of such person in any matter resulting in liability to pay the tax, direct that such agent or manager shall be liable to pay the tax in place of such person, and upon such direction the agent or manager shall become liable to pay the tax as if he were a person liable under the provisions of section 4.

Where person liable absent from United Republic

8.-(1) Where any scheduled article is re-imported after being exported, and in respect of which no drawback or refund of tax has been paid, or if paid, has been returned to the Commissioner, such article, shall not be liable to tax; but if such article has been processed abroad and its taxable value has, in consequence of being so processed, increased, the amount of such increased taxable value shall be liable to tax at the rate applicable to the scheduled article so re-imported.

Re-importation

(2) This section shall not apply to any case where the scheduled article re-imported is a composite article which is composed in part only of the scheduled article exported unless the whole of the schedule article re-imported is composed of two or more scheduled articles exported.

9. Subject to the provisions of section 8 tax shall not be levied in respect of any scheduled article more than once.

Double payment of tax

PART III**REGISTERED DEALERS**

Registration

10.-(1) Where the Commissioner is satisfied that-

- (a) a person is engaged in manufacturing a scheduled article and uses, for the purpose of such manufacture, any other scheduled article, whether manufactured locally or imported;
- (b) any body Corporate is engaged in the export of a scheduled article, and that it is convenient so to do, the Commissioner may, subject to such terms and conditions as he may determine, register such person or, as the case may be, body corporate, as a registered dealer in respect of such scheduled products as the Commissioner may specify.

(2) Where any person is registered as a registered dealer in respect of any scheduled article-

- (a) it shall be lawful for any person otherwise liable to pay tax under this Act, to sell to the registered dealer the scheduled article in respect of which he is so registered, free of tax, and such person shall not be liable to pay tax on such article sold to the registered dealer;
- (b) the registered dealer may acquire the article in respect of which he is registered as a registered dealer from customs control without payment of tax under this Act.

Application for registration

11.-(1) Every application for registration as a registered dealer shall be in the prescribed form and " be submitted to the Commissioner.**(2)** Upon registration Of any Person as a registered dealer the Commissioner shall issue such person with a certificate of registration in the prescribed form.**PART IV****SPECIAL PROVISIONS RELATING TO IMPORTED ARTICLES**

Customs control of scheduled articles

12.-(1) The following scheduled articles shall be subject to customs control;

- (a) all imported articles including articles imported through the Post Office, from the time of importation until delivery for home consumption or until exportation, whichever first occurs,
- (b) all articles under drawback from the time of the claim for drawback until exportation;
- (c) all articles which are, with the permission of the proper officer, stored in a customs area pending exportation;
- (d) all articles on board any aircraft, vehicle or vessel whilst within any port or place in Tanganyika.

(2) Where any scheduled article is subject to customs control-

- a proper officer may at any time examine such article;
- except with the consent of a proper officer or in accordance with the provisions of this Act no person shall interfere in any way with such article.

(3) Where any scheduled article is subject to customs control the Commissioner may permit the owner of such article to abandon the same to the customs; and on such abandonment such article may, at the expense of the owner thereof, be destroyed or otherwise disposed of in such manner as the Commissioner may direct and the tax thereon shall be remitted or refunded, as the case may be.

13.-(1) A scheduled article shall be imported only by such means, such routes and at such places and times as may be prescribed and shall be consigned to the proper officer at the place of importation for the account of the importer or owner of such article, and shall remain in such place under customs control until the tax thereon or any tax due by the importer thereof is paid.

(2) Notwithstanding the provisions of subsection (1)-

- where the payment of the tax in respect of any scheduled article has been deferred by the Minister or by the Commissioner in accordance with the provisions of section 6, the proper officer shall release the article to the importer thereof;
- where any scheduled article is on first importation, warehoused in a Government warehouse or a bonded warehouse in accordance with the provisions of the Customs Act, the Commissioner may, subject to such conditions as he may impose for the protection of the revenue, authorize the release of the article notwithstanding that the tax thereon has not been paid, if he is satisfied that at the time of such release the article is the property of a person who is not liable to pay the tax.

Importation
of scheduled
articles

14. The provisions of the Customs Act relating to the entry and warehousing of goods liable to import duty shall apply *Mutatis Mutandis* to the entry and warehousing of scheduled articles.

Entry of
scheduled
articles
and
warehousing

15.-(1) Every importer of a scheduled article shall, as soon as may be practicable after the importation of the article, and not later than the time prescribed in that behalf-

- furnish to a proper officer in the prescribed form such information as may be required concerning the article together with a declaration made and subscribed by him as to the truth of all particulars contained in such form;
- fully and immediately answer all relevant questions put to him by a proper officer;
- produce all consignment notes and all other relevant documents demanded of him by a proper officer;
- comply with such other requirements as may be prescribed.

Duties of
an importer

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

Exemption from tax on scheduled articles remaining on board

16. Scheduled articles remaining on board and exported in the aircraft or vessels in which they are imported, whether as stores or otherwise, shall be exempt from liability to the tax.

Exemption from tax on articles entered for exportation, etc.

17. Where any scheduled article is entered under bond---

- (a) for export, for transhipment or in transit; or
- (b) for use as stores for aircraft or vessels,

and is proved to the satisfaction of the Commissioner to have been duly exported or used as such stores, as the case may be, it shall be exempt from liability to the tax.

PART V

SPECIAL PROVISIONS RELATING To MANUFACTURED ARTICLES

Information and documents

18.-(1) Every manufacturer of a scheduled article shall within twenty-one days-

- (a) of the commencement of this Act; or
- (b) of commencing manufacture of the scheduled article; or
- (c) of any article manufactured by him becoming liable to tax

whichever is the earliest, submit to the Commissioner a return giving details of the manufacture by him of the scheduled article. the price thereof, and such other particulars as may be prescribed.

(2) Where a manufacturer has submitted a return under subsection (1) and. any change occurs in any of the facts the particulars of which have been given in the return the manufacturer shall, within fifteen days of such change, notify the Commissioner in writing of such change.

(3) Every manufacturer of a scheduled article shall submit to the Commissioner a monthly return giving particulars of-

- (a) the quantity or the number of scheduled articles sold by him during the month;
- (b) the price at which the articles have been sold;
- (c) such other matters as may be prescribed.

(4) Every return required by subsection (3) shall be submitted not later than the fifteenth day of the month following the month to which the return relates:

Provided that the Commissioner may, where he is satisfied that it is reasonable so to do, permit a manufacturer to submit his return in respect of any month on or before the end of the month immediately following the month to which the return relates.

19. Every manufacturer of a scheduled article shall keep such records relating to scheduled articles manufactured and sold by him as may be prescribed, or as the Commissioner may direct.

Manufacturer to keep records

PART VI

COMPUTATION OF SALES TAX

20.-(1) Subject to the provisions of subsection (2) the tax shall be payable at the rate in force at the time the tax becomes due and payable.

(2) In any case where the time when the tax becomes due and payable in respect of any scheduled article cannot for any reason be ascertained, the tax shall be payable in respect of such article at the rate in force at the time of the payment of the tax.

21.-(1) Where the rate of tax is not expressed as a specified amount but is expressed as a percentage-

Computation of tax

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

(2) Notwithstanding any provision of this Act to the contrary in computing the tax payable, if the total amount of the tax computed in respect of a scheduled article or where two or more scheduled articles are imported or sold together in one consignment or lot in respect of the scheduled articles in such consignment or lot-

- (a) is less than one shilling, no tax 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 regarded as a complete shilling.

(3) For the purposes of subsection (2) tax shall be computed on all the scheduled articles listed in a monthly return submitted in accordance with the provisions of subsection (3) of section 18, as if all such articles were sold in one consignment or lot, and the provisions of subsection (2) shall apply accordingly.

22.-(1) The taxable value of a scheduled article shall-

- (a) in respect of a scheduled article imported, be the value declared and determined in accordance with the provisions of section 108 of the Customs Act, taking into account the import duty payable thereon;

Determination of taxable value

(b) in respect of a scheduled article imported from Kenya or Uganda. be the value declared and determined in accordance with the provisions of section 108 of the Customs Act (and for that purpose the said section shall be deemed to apply in respect of such import notwithstanding any written law to the contrary), taking into account the excise duty, if any, paid or payable thereon under the law relating to excise duty for the time being in force:

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Provided that in calculating the tax payable on any such article the transfer tax payable in respect of such article under the provisions of the Transfer Tax Act, 1967 shall not be taken into account;

(c) in respect of a scheduled article manufactured in Tanganyika. be the price which in the opinion of the Commissioner is the normal price the article would fetch on a sale made by the manufacturer to a buyer at the time when the tax in respect of the scheduled article becomes due.

(2) The normal price which a scheduled article would fetch on a sale made by the manufacturer to a buyer shall be taken to be the price which such article would fetch on such sale in the open market in Tanganyika in the ordinary course of business between a manufacturer and a buyer independent of each other, and shall be determined on the following assumptions, that is to say-

- (a) that the scheduled article shall be treated as having been delivered to the buyer at the manufacturer's place of business;
- (b) that the buyer will bear freight, insurance and other costs, charges and expenses incidental to the sale and the delivery of the article to him;
- (c) that the seller will bear any duty or tax chargeable in Tanganyika other than the tax payable under this Act; and
- (d) where the scheduled article is manufactured in accordance with any patent or invention or is an article to which any registered design or trade mark has been applied, that the price covers the right to use the patent, design or trade mark in respect of the article.

(3) For the purposes of subsection (2)-

- (a) a sale in the open market between a manufacturer and a buyer independent of each other pre-supposes-
 - (i) that the price is the sole consideration; and
 - (ii) that the price is not influenced by any commercial, financial or other relationship, whether by contract or otherwise, between the seller, or any person associated in any business with him, and the buyer, or any person associated in any business with him (other than the relationship created by the sale of the article in question); and

(iii) that no part of the proceeds of any subsequent re-sale, use or disposal of the article will accrue, either directly or indirectly, to the seller or any person associated in any business with him;

(b) "trade mark" includes a trade name and get-up.

(4) For the purpose of this section two persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in any business or property of the other, or both have a common interest in any business or property or some other third person has an interest in any business or property of both of them.

(5) Where in the opinion of the Commissioner, by reason of any fraudulent act or omission of an importer, manufacturer, registered dealer or a buyer, the taxable value of any article is not the same as the taxable value of a similar article imported or manufactured, as the case may be, the Commissioner may, if he considers it reasonable to do so, assess the taxable value of the article in accordance with such principles as he may consider reasonable.

(6) Where, in the opinion of the Minister, it is impracticable to determine the normal price of any scheduled article in accordance with the provisions of subsection (2), the normal price of such article, for the purposes of this section, shall be such as the Minister may, after consultation with the Minister for the time being responsible for commerce, by order determine, and any such order made by the Minister shall be conclusive proof of the fact that the normal price of the article specified in such order is the price so determined by the Minister

23. Subject to any appeal to the Appeals Tribunal under section 47 any determination or assessment by the Commissioner of the taxable value of any scheduled article or of the tax payable thereon shall be final and shall not be subject to review by any court.

Determination of taxable value to be final

24.-(1) Where any person is liable to pay tax under this Act in respect of any scheduled article but by reason of-

- (a) his failure to keep proper accounts, records or documents required under or by virtue of this Act, or the incorrectness or inadequacy of such accounts, records or documents; or
- (b) his failure to make any return required under or by virtue of this Act or delay in making any such return or the incorrectness or inadequacy of any such return,

Power of Commissioner to estimate tax

the Commissioner is unable to ascertain the amount of the tax properly payable by him, the Commissioner may, on such evidence as may be available to him, estimate the amount of tax due and such estimated amount of tax shall be payable by such person.

(2) Subject to any appeal to the Appeals Tribunal under section 47 the determination by the Commissioner under this section of the amount of tax payable by any person shall be final and conclusive and shall not be subject to review by any court.

PART VII

RECOVERY OF SALES TAX

Recovery of
tax by
suit and
summary
proceedings

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

(2) Where any tax or penalty payable under this Act is due from any person and such person has failed to pay the amount of such tax or penalty and—

- (a) no appeal in relation to such person's liability to such tax for payment of such tax or penalty is pending, or if there has been an appeal, such appeal has been disposed of and the tax or penalty is payable in accordance with the decision of the Appeals Tribunal; and
- (b) any time allowed by this Act for an appeal to the Appeals Tribunal has expired,

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

- (i) the name and address of the person from whom the tax or penalty is due; and
- (ii) the amount of the tax or penalty; and
- (iii) the fact that any time allowed by this Act for an appeal to the Appeals Tribunal has expired and no appeal has been made to the Appeals Tribunal or that if an appeal has been made to the Appeals Tribunal, the amount of the tax or penalty due is due in accordance with the decision of the Appeals Tribunal,

and upon such certificate being lodged in such court, such certificate shall be deemed to be a decree passed by such court against the person named in the certificate for payment by such person to the Government of the amount stated in the certificate together with interest thereon *at 12 per centum* per annum, from the date on which such certificate is filed until the date of payment, and every such decree may be executed in the same manner as a decree passed by a court of a resident magistrate in a civil suit.

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

(4) Every certificate filed in a court of a resident magistrate pursuant to the provisions of subsection (2) shall be conclusive evidence of the truth of the statements contained in such certificate.

(5) The method for recovery of tax or penalty prescribed by subsection (2) shall be without prejudice to any other method for recovery of such tax or penalty.

26.-(1) Subject to the provisions of subsection (3) if any amount of tax remains unpaid on the due date- Penalty for non-payment

- (a) additional tax equal to twenty per *centum* of that unpaid amount shall thereupon become and be payable by way of penalty; and
- (b) if such amount remains unpaid for more than thirty days after the due date the rate of the additional tax prescribed by paragraph (a) shall be increased by two *per centum* for the second and every succeeding period of thirty days after the due date, or any part of such second or succeeding period, during which such amount remains unpaid, and increased, additional tax by way of penalty shall become and be payable accordingly.

(2) Any sum payable by way of penalty under this section shall, for the purposes of this Act, be deemed to be tax and shall be collected and recovered accordingly.

(3) The Commissioner may, in his discretion, remit the whole or part of any penalty payable under this section.

PART VIII

DRAWBACK, REMISSION, REBATE AND REFUND

27.-(1) Subject to the provisions of this section drawback of tax may, on exportation or the performance of such conditions as may be prescribed, be allowed in respect of such scheduled articles in such amount and on such conditions as may be prescribed. Drawback

(2) Where the owner of any scheduled article claims or proposes to claim drawback in respect thereof, then as a condition to the grant of such drawback he shall-

- (a) enter such article in the form and in the manner prescribed by the Customs Act and produce such article for examination by a proper officer before the exportation thereof or the performance of the conditions upon which drawback may be allowed; and
- (b) make and subscribe and furnish to the proper officer a statutory declaration to the effect that the conditions under which drawback may be allowed have been fulfilled and in the case of any article exported or put on board any aircraft or vessel for use as stores-
 - (i) that such article has actually been exported or put on board or used for stores, as the case may be; and
 - (ii) that such article has not been reimported and is not intended to be reimported into Tanganyika; and
 - (iii) that such owner at the time of the entry of such article for drawback was, and continues to be, entitled to drawback; and
- (c) present his claim for drawback within a period of twelve months from the date of the exportation of the article or the performance of the conditions under which drawback may be allowed.

(3) Drawback shall not be allowed m. respect of any article where,-

- (a) the value of such article for home consumption is less than the amount of the drawback which may be otherwise allowed; or
- (b) the tax was less than fifty shillings.

(4) Where the proper officer is satisfied that any scheduled article under drawback, after being duly put on board the aircraft, vessel or vehicle for exportation or for use as stores---

- (a) has been destroyed by accident on board such aircraft, vessel or vehicle; or
- (b) has been materially damaged on board such aircraft, vessel or vehicle and that such article has, with the permission of the proper officer, been discharged at any port or place within Tanganyika and abandoned to the Customs,

drawback may be allowed m respect of such article as if such article had actually been exported or used as stores.

Remission
of tax

28.-(1) The Minister may, by order published, m the Gazette and subject to such conditions as he may specify therein, remit wholly or in part---4

- (a) the tax payable in respect of any scheduled article or class of scheduled articles;
- (b) the tax payable by any person or category of persons,

where in his opinion, it is in the public interest so to do

(2) The Commissioner may, where he is satisfied that any scheduled article manufactured in Tanganyika is intended to be exported, subject to such conditions as he may specify, remit the tax payable on such article.

(3) Where any remission is granted under this section on a condition that the tax shall be payable on the breach of any term or condition or on the occurrence of any event, such tax shall be due and payable on the breach of such term or condition or on the occurrence of such event and by such person as may be specified m any such order and the provisions of this Act relating to liability for tax, recovery thereof, liability to penalty and recovery of such penalty shall be applicable to liability and recovery of such tax and any penalty thereon.

Remission
or refund
of tax
on articles
manufactured
in Tanganyika

29.-(1) Where a scheduled article has been manufactured m Tanganyika the Commissioner may remit or refund the tax or any part thereof in respect of such article if it is proved to his satisfaction-

- (a) that the article was exported or used in the manufacture of an article exported,-
- (b) that the tax was overpaid in error and the seller has not received from the purchaser of the article any sum on account of such overpayment or that the seller has refunded to the purchaser any such sum received by him.

(2) No remission or refund shall be allowed under this section unless the claim for such remission or refund is made within one year from the due date or the date on which the tax was paid, as the case may be.

30. (1) Where any scheduled article imported is damaged before such article is delivered out of customs control a rebate of the tax payable in respect of such article may be allowed in such amount as, in the opinion of the Commissioner, is in proportion to the damage sustained by such article.

(2) No rebate of tax shall be allowed under this section in respect of any scheduled article except where the Commissioner is satisfied that the carrier or insurer of the scheduled article has made an allowance to the owner in respect of the damage; and in no case shall the rebate exceed such proportion of the tax as the amount of the allowance so made bears to the taxable value of the damaged article.

31.-(1) Subject to the provisions of this section and of any regulations made under this Act, the Commissioner may grant a refund-

(a) of any tax, or part of any tax, which has been paid in respect of any scheduled article which has been damaged or pilled during the voyage, or damage or destroyed while subject to customs control;

(b) of any tax which has been paid in error.

(2) No refund shall be granted under this section unless the person claiming such refund presents his claim within a period of twelve months from the date on which the tax was paid.

32.-(1) Subject to such conditions as the Commissioner may deem fit to impose, where the Commissioner is satisfied-

(a) that any scheduled article has been imported in pursuance of a contract of sale and that the description, quality, State or condition of the article is not in accordance with the contract, or that the article was damaged before it was delivered out of customs control; and

(b) that the importer has, with the consent of the seller, either-

(i) returned the article unused to the seller and for that purpose has complied with the provisions of section 65 of the Customs Act as to entry in like manner as if it had been an article to which that section applies; or

(ii) destroyed the article unused, the Commissioner shall refund any tax paid on the importation of the article.

(2) Nothing in this section shall apply to any article imported on approval, or on sale or return, or other similar terms.

33.-(1) This section applies to any scheduled article which-

(a) has been manufactured in Tanganyika and-

(i) has been sold by the manufacturer or a registered dealer and

Rebate of tax

Refund of tax

Repayment of tax when article returned by importer, etc.

Refund of tax in respect of articles locally manufactured, etc.

- (ii) tax in respect of such sale has been paid or has become due for payment by the manufacturer or the registered dealer, as the case may be; or
- (b) has been imported or purchased by the Government free of tax, and has subsequently been sold to a purchaser who, in respect of such sale, is required to pay or has paid tax.

(2) Where in respect of any scheduled article to which this section applies, the Commissioner is satisfied-

- (a) that the article was sold in pursuance of a contract of sale and that the quality, state or condition of the article was not in accordance with the contract; and
- (b) that the seller has refunded to the purchaser any amount paid by the purchaser in respect of the sale to him of the article, and that the purchaser has not used the article but, with the consent of the seller, has returned it to the seller or has destroyed it in such manner as the Commissioner may have directed,

the Commissioner may remit or refund the tax, as the case may be.

(3) No remission or refund of any tax shall be granted' under this section unless the person claiming such refund or remission presents his claim within a period of twelve months from the date when the tax was paid or become due for payment, as the case may be, and the amount of the tax to be remitted or refunded is not less than fifty shillings.

Special provisions relating to beer and soft drinks

34. The provisions of section 33 shall not apply to any beer or soft drinks-

- (a) in respect of any quantity of beer or soft drinks of less than one hundred and sixty-five litres; but separate quantities of beer or soft drinks, as the case may be, may be aggregated in one claim so as to total such quantity of one hundred and sixty-five litres; and
- (b) unless the beer or soft drinks in respect of which such claim is made, is destroyed or otherwise disposed of in such manner as the Commissioner may think fit.

Remission of tax where articles destroyed

35. Where any scheduled article is lost or destroyed' by accident-

- (a) on board any aircraft, vehicle or vessel;
- (b) in removing, loading, unloading, or receiving it into or delivering it from any customs area or warehouse; or
- (c) in any customs area or warehouse, before it is delivered out of customs control to the owner thereof, the proper officer may, if he is satisfied that such article has not been and will not be consumed in Tanganyika, remit the tax payable thereon.

36. (1) Notwithstanding any provisions of this Act to the contrary

(a) no tax shall be charged on the scheduled articles listed in Part A of the Second Schedule when imported or purchased before clearance through customs for the use of any person or body of persons named in that Part in accordance with any conditions attached thereto as set out in that Part;

(b) no tax shall be charged on the scheduled articles listed in Part B of the Second Schedule when imported in accordance with any conditions attached thereto as set out in that Part;

(c) the Commissioner may, subject to such conditions as he may determine, make a refund of any tax paid in respect of scheduled articles imported where the scheduled articles are motor spirits or products ordinarily used as such, or lubricating oil, and are purchased by-

- (i) an Embassy, Consulate or Diplomatic Mission of another country for its official use; or
- (ii) 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 the permanent members of the United Republic Foreign Service; or
- (iii) any international organization specified in the Third Schedule to the Immunities and Diplomatic Privileges (Extension and Miscellaneous Provisions) Ordinance, for its official use; or
- (iv) 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
- (v) any other international organization prescribed by the Minister by order in the Gazette for the purposes of this subsection or its entitled personnel.

(2) For the purpose of obtaining the refund of tax under paragraph (c) of section (1) the person claiming such refund shall submit an application in such manner and containing such particulars as the Commissioner may require.

(3) No refund of any tax shall be made under paragraph (c) of subsection (1) save where-

- (a) the claim for such refund is made within twelve months from the date of the payment of the tax; and
- (b) the amount of the refund claimed in respect of any separate item is fifty shillings or more.

37. The Minister may by order in the Gazette, amend Vary or replace the Second Schedule.

Refund,
remission
or rebate
of tax
in certain
cases

Cap. 450

Amendment
of Second
Schedule

Short levy or erroneous refund, remission or rebate

38. (1) Where any tax or part thereof has been short-levied or where it has been remitted or refunded, or a rebate has been allowed in respect thereof in error, the person who should have paid the amount short-levied or to whom the refund, remission or rebate has been erroneously allowed, shall, on demand by the Commissioner, pay the amount short-levied or remitted, or repay the amount erroneously refunded or in respect of which rebate has been allowed in error, as the case may be; and any such amount shall be a debt due to the Government and may be recovered as a civil debt by a suit at the instance of the Commissioner:

Provided that no amount shall be recovered under this section upon expiry of twelve months from the date of such short-levy or erroneous refund, remission or rebate, as the case may be, unless such short-levy or erroneous refund, remission or rebate, has been caused by fraud or negligence on the part of the person who should have paid the amount short-levied to whom the refund, remission or rebate was erroneously allowed, as the case may be.

(2) Where a demand has been made for any amount under the provisions of subsection (1) such amount shall be deemed to be due from the person liable to pay the same on the date upon which the notice demanding payment is served upon such person, and if payment is not made within thirty days of the date of such service a further tax of a sum equal to five per *centum* of the amount demanded shall be due and payable by such person by way of penalty.

PART IX

PROVISION RELATING TO SECURITIES

Commissioner may require security

39. The Commissioner may require any person to give security in order to ensure payment by such person of any tax, penalty or other sum payable under this Act, or the compliance by him with any provision of this Act.

Form of security

40. (1) Where any security is required to be given under the provisions of this Act, then such security may be given to the satisfaction of the Commissioner-

(a) by bond in such sum and subject to such conditions and with such sureties as the Commissioner may reasonably require; or-

(b) by deposit with the Commissioner of such sum of money as the Commissioner may reasonably require; or

(c) partly by bond and partly by deposit.

(2) Where any security is required to be given under the provisions of this Act for any particular purpose, such security may, with the approval of the Commissioner, be given, to cover any other transaction or transactions which the person giving such security may enter into within such period as Commissioner may approve.

(3) All bonds required to be given under the provisions of this Act shall be so framed that the person giving such bond, and any surety thereto, shall be bound to the Government for the performance of the

conditions of such bond; and all such bonds may, unless sooner discharged by the due performance of the conditions thereof, be discharged by the Commissioner on behalf of the United Republic or by any officer authorized in writing by the Commissioner in that behalf, on the expiration of three years from the date thereof, but without prejudice to the right of the Commissioner to require fresh security.

(4) Where any bond given under the provisions of this Act is discharged, the Commissioner shall cause such bond to be cancelled and an endorsement to that effect made thereon.

(5) All bonds given under the provisions of this Act shall, notwithstanding that any such bond or any surety thereto is given by any person under the age of twenty-one years, be valid and enforceable as if it were so given by a person of full age.

41.-(1) Without prejudice to any rights of a surety to any bond given under the provisions of this Act against the person for whom he is surety, a surety shall, for all the purposes of the bond, be deemed to be the principal debtor and accordingly the surety shall not be discharged, nor his liability affected, by the giving of time for payment or by the omission to enforce the bond for the breach of any conditions thereof, or by any other act or omission which would not have discharged the bond if he had been the principal debtor.

Provisions relating to sureties

(2) If any person being a surety-

- (a) dies; or
- (b) becomes bankrupt or enters into any arrangement or composition with, or for the benefit of, his creditors; or
- (c) departs from the United Republic without leaving sufficient property therein to satisfy the whole amount of the bond,

the Commissioner may require the person giving the bond to enter into fresh security.

42.-(1) Where any of the conditions of a bond has not been complied with, the Commissioner may, on behalf of the Government, take legal proceedings for the enforcement of the bond.

Enforce-
ment of
bond

(2) In any proceedings under this section the production of the bond shall, without further proof, entitle the Commissioner to judgment for the stated liability unless any person against whom proceedings are taken, proves to the satisfaction of the court-

- (a) that all the conditions of the bond have been complied with; or
- (b) that the bond or surety was not executed by him; or
- (c) that he has been released from the provisions of the bond or surety; or
- (d) that he has already made satisfaction for the full amount thereof.

PART X

PREVENTION OF EVASION OF TAX

Powers of proper officer

43. Any proper officer may, for the purposes of the prevention of the evasion of tax, the recovery and collection of tax and the investigation and prosecution of offences under this Act, exercise such powers as the Minister may, by regulations made under section 66 confer upon proper officers, and until such time as regulations conferring such powers are made, exercise the powers conferred on an officer of the Customs and Excise Department by the Customs Act and the Excise Act for the like purposes in respect of customs or excise duties and offences under those Acts, and shall have the like protection against legal proceedings in the exercise of those powers.

Safe-keeping of articles liable to seizure

44- (1) Where any article is liable to seizure under or by virtue of this Act, a proper officer may direct the owner thereof to provide a place on any premises occupied by him for the safekeeping of such article, and the owner shall comply with any such direction and shall not remove, deal or in any way interfere with such article without the consent in writing of the proper officer.

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

Hours of attendance

45- (1) The working days and hours of attendance of proper officers shall be such as may be prescribed.

(2) Where any person desires the attendance of any proper officer at a time outside the hours of general attendance, then such person shall make request therefor on the prescribed form to the proper officer at the port or place where such attendance is desired; and, subject to the provisions of any regulations and to the payment of the prescribed fee, the grant of such request shall not-

- (a) in the case of any person arriving in, or departing from, Tanganyika overland or by inland waters, be refused by the proper officer;
- (b) in any other case be unreasonably refused by the proper officer.

(3) Where any person desires the attendance of any proper officer at any premises or place at which a proper officer is not 'normally in attendance', then such person shall make request therefor on the prescribed form to the proper officer and, subject to the provisions of any regulations made under this Act and to the payment of the prescribed fee, the grant of such request shall be in the discretion of the proper officer.

Stationing of officers on premises

46- (1) The Commissioner may, where, in his opinion it is desirable so to do, require a proper officer to be stationed on the premises of a manufacturer of a scheduled article for the purpose of ensuring that the provisions of this Act are complied with.

(2) Where a proper officer is stationed on any premises under this section the manufacturer shall allow the proper officer access to all part of the premises and shall, if so required by the Commissioner, provide the proper officer with reasonable office accommodation.

PART XI

DISPUTES

47. Where any dispute arises between any person and a proper officer as to-

- (a) the amount of tax payable in respect of any scheduled article; or
- (b) the liability of the person to pay tax; or
- (c) the liability or the amount of any penalty or other sum payable under this Act; or
- (d) whether any article is a scheduled article;
- (e) the liability or amount of payment of any tax or part thereof short-levied or erroneously remitted or refunded, or in respect of which rebate was allowed in error; or
- (f) the assessment of tax, penalty or other sum payable under this Act; or
- (g) the determination or assessment of the taxable value of any scheduled article;
- (h) any other matter arising out of this Act,

the decision of the Commissioner on such dispute shall, subject to subsection (2), be final and shall not be subject to review in any court.

(2) Any person aggrieved by any decision of the Commissioner on any dispute referred to in subsection (1) may, within ninety days of being notified of the decision of the Commissioner, appeal to the Appeals Tribunal.

(3) The decision of the Appeals Tribunal on any appeal under this section shall be final and conclusive and shall not be subject to review in any court.

(4) Nothing in this section shall be construed as conferring upon the Appeals Tribunal jurisdiction to entertain any proceeding for recovery of any tax, penalty or other sum due under this Act or prosecution for any offence under this Act.

(5) Where an appeal under this section is an appeal against a decision of the Commissioner requiring the person appealing to pay any sum of money by way of tax or penalty, the Appeals Tribunal shall not proceed to hear and determine such appeal until it is satisfied that the amount in dispute has been deposited with the Commissioner.

48. The Minister may, by order published in the *Gazette*, establish one or more Appeals Tribunals.

Reference of disputes to Appeals Tribunal

Appeals Tribunals

Composition of Appeals Tribunals

49,(1) Every Appeals Tribunal shall consist of-

- (a) a Chairman who shall be a Judge or a Senior Resident Magistrate nominated by the Chief Justice;
- (b) two other members appointed by the Minister.

(2) All matters before the Appeals Tribunal shall in the event of a difference of opinion between the Chairman and the members or any of them, be decided by the votes of a majority of the Chairman and members present, and in the event of an equality of votes the Chairman shall have a casting vote.

(3) Where a member other than the Chairman is present at the commencement of any proceeding and subsequently fails to continue to perform his functions as such member, the proceedings shall not be invalid by reason of his absence, and the Chairman may continue to hear and determine the proceeding with the remaining member:

Provided that in no case shall the Chairman proceed to hear and determine any proceeding in the absence of all the members.

Powers of Appeals Tribunals

50.-(1) The Appeals Tribunal shall have the powers of the High Court to summon witnesses, to take evidence upon oath or affirmation and to call for the production of books and other documents.

(2) Where the Appeals Tribunal considers desirable for the purpose of avoiding expense or delay or any other special reason so to do, it may receive evidence by affidavit and administer interrogatories and require the person to whom interrogatories are administered to make a full and true reply to such interrogatories within the time specified by the Appeals Tribunal.

(3) In its determination of any matter the Appeals Tribunal may take into consideration any evidence which it considers relevant to the subject of an appeal before it notwithstanding that such evidence would not be admissible under the law relating to evidence.

(4) The Appeals Tribunal shall have power to award the costs of any proceedings before it and to direct that costs shall be taxed in accordance with any scale prescribed for suits in the High Court or to award a specific sum as costs.

(5) All summonses notices or other documents issued under the hand of the Chairman of the Appeals Tribunal shall be deemed to be issued by the Appeals Tribunal.

(6) The proceedings of the Appeals Tribunal shall ordinarily be open to the public but the Tribunal may, in its discretion, direct that the public be excluded from any meeting or part thereof, or that evidence tendered be not published.

(7) Any interested party may be represented before the Appeals Tribunal by an advocate or by any other person whom the Tribunal may, in its discretion, admit to be heard on his behalf.

(8) The proceedings of an Appeals Tribunal shall be deemed to be judicial proceedings.

51. Any person summoned by the Appeals Tribunal to attend and give evidence or to produce books or other documents, or required to answer interrogatories, who, without sufficient cause,-

- (a) refuses or fails to attend at the time and place mentioned' in the summons served on him, or
- (b) refuses to answer or to answer fully and satisfactorily best of his knowledge and belief all questions put or with the concurrence of the Appeals Tribunal; or
- (c) refuses or omits to produce any book or other document in his possession or under his control mentioned or referred to in the summons served on him; or
- (d) refuses or fails to answer any interrogatory, within the time specified by the Tribunal,

shall be guilty of an offence.

52.--(1) Where the Appeals Tribunal, awards costs the Tribunal shall, on application by the person to whom *such* costs are awarded, issue him a certificate stating the amount of the costs.

(2) Every certificate issued under subsection (1) may be filed by the person in whose favour the cost have been awarded in the High Court and, upon being so filed, shall be deemed to be a decree of the High Court and may be executed as such:

Provided that an order for costs against the Government shall not be enforced save in the manner provided for the law for the time being in force regulating the enforcement of decrees against the Government.

53. The Chief Justice may make rules governing appeals to the Appeals Tribunal and providing for the fees to be paid, the scale of costs of any such appeal, the procedure to be followed and the manner of notifying the parties; and until such rules are made, and subject to any such rules when made, the provisions of the Civil Procedure Code, 1966 shall apply as if the decision of the Commissioner appealed against was a decree of a court exercising original jurisdiction.

54. In my suit for the recovery a my tax, penalty or other amount payable under this Act, if the court is satisfied that any party to Such suit has appealed or proposes to appeal to the Appeals Tribunal on any matter affecting any of the issues involved in such suit, the court shall, on such conditions - as it may think fit, stay the proceedings in the suit pending the determination of the 'appeal by an Appeals Tribunal.

55.-{(1) Until such time as an Appeals Tribunal is established under section 48 any person aggrieved by the decision of the Commissioner in any dispute referred to in section 47, may, within ninety days of until being notified of such decision, Me a suit in the High Court for the determination of the matter in dispute.

Disobedience
of summons
to give
evidence, etc.

Enforce-
ment of
orders for
costs

Procedure

Acts, 1966
No. 49

Stay of suit
pending
appeal

High Court
to exercises
jurisdiction
until Appeals
Tribunal
established

(2) The decision of the High Court in any suit under subsection (1) shall be final and conclusive and shall not be subject to any further appeal.

(3) In any proceeding under this section the High Court may exercise, in addition to its powers under the Civil Procedure Code, 1966, any of the powers conferred upon an Appeals Tribunal by this Act.

(4) Where a suit has been commenced in any court for the recovery of any tax, penalty or any amount payable under this Act, if the court is satisfied that any party to such suit has filed or proposes to, file a suit under this section for the determination of any matter affecting any of the issues involved in such former suit, the court shall, on such conditions as it may think fit, stay the proceedings in the suit pending the determination of the suit filed or proposed to be filed in the High Court.

(5) In any suit under this section for the determination of liability for any tax, penalty or other amount payable under this Act, or for the assessment of such tax, penalty or other amount, a claim for the recovery of such tax, penalty or amount shall not, for the purposes of section 9 of the Civil Procedure Code, 1966, be deemed to be a matter which may and ought to be made a ground of defence or attack.

PART XII

OFFENCES AND EVIDENCE

Offences

56.-(1) Any person who-

- (a) fails to pay any tax on or before the due date;
- (b) makes any false statement, produces any false document or information, or makes any false return concerning any material particular relating to any matter under this Act;
- (c) refuses or fails to produce any information, document, account, return or sample required from him by or under this, Act on or before the time specified for such production by or under this Act or, where no such time has been so specified, within the time specified in the notice requiring him, to produce same;
- (d) has in his possession or control any scheduled article on which tax has not been paid, other than a scheduled article which is by or under this Act exempt from payment of tax;
- (e) obstructs or otherwise interferes, with any proper officer in the performance of his functions under this Act;
- (f) is found in possession of any markings which the Commissioner has prescribed for the marking of scheduled articles, unless he has received them from a proper officer;
- (g) delivers any markings, referred to in paragraph (f) of this subsection to any person who is not authorized to receive them, or without lawful authority receives any such markings,-

- (h) counterfeits any such markings or makes any unauthorized use of any such markings;
- (i) is found in possession of any unmarked scheduled article which is subject to marking;
- (j) delivers any scheduled article which is not properly marked;
- (k) being a registered dealer, contravenes any term or condition of his registration;
- (l) not being a registered dealer or being a person who has ceased to be a registered dealer, holds himself out as a registered dealer;
- (m) wilfully does or fails to do anything with intent to avoid payment of any tax, penalty or other sum for which he is liable under this Act;
- (n) makes or causes to be made any declaration, certificate, application, return, account or other document, which is false or incorrect in any particular;
- (o) when required in accordance with the provisions of this Act to answer any question put to him by a proper officer, refuses to answer such question or makes any false or incorrect statement in reply thereto;
- (p) in any way is knowingly concerned in any fraudulent evasion of the payment of any tax;
- (q) obtains remission, rebate or refund of tax which to his knowledge he is not entitled to obtain;
- (r) makes any false statement or false representation in order to obtain any remission, rebate or refund of tax;
- (s) acquires possession of, keeps, conceals, removes, or in any way deals with, any scheduled article on which the full tax has not been paid, contrary to the provisions of this Act;
- (t) counterfeits or in any way falsifies, or knowingly uses when counterfeit or in any way falsified, any document required, issued or used for the purposes of this Act;
- (u) being an importer, manufacturer or registered dealer —
 - (i) uses, keeps, or provides, any false or unjust scales, weighing or measuring instruments, weights or measures; or
 - (ii) by any means prevents, or contrives to prevent, the proper officer from taking a just and true account of, or making proper examination of, any scheduled article or material, used in the manufacture of a scheduled article;
 - (iii) cuts away, casts adrift, destroys, damages, defaces, or in any way interferes with, any aircraft, vessel, vehicle, instrument, or other thing, used for the purposes of the detection or prevention of offences under this Act or under regulations made hereunder,

shall be guilty of an offence.

(2) Where any offence under this Act or under any regulations made thereunder has been committed by any body of persons whether corporate or unincorporated, any person who, at the time of the commission of such offence, was concerned with the management of the affairs of such body of persons as director, partner or an officer shall be guilty of the like offence (whether or not the body of persons has been charged with or convicted of the offence):

Provided that it shall be a good defence for any such person to show that he had no knowledge of the act or omission constituting the offence and that he could not, by the exercise of reasonable diligence, have had such knowledge.

Penalty for offences

57.(I) Any person guilty of any offence under this Act shall be liable on conviction to, a fine not exceeding twenty thousand shillings or to imprisonment for a term not exceeding three years, or to both such fine and imprisonment.

(2) Where any person is convicted of any offence under this Act in respect of any scheduled article, such article shall, upon such conviction, be, liable to forfeiture.

Evidence

58. (1) In any proceedings, whether criminal or civil, under this Act-

(a) other than upon an appeal to the Appeals Tribunal or in a suit under section 55, a certificate from the Commissioner or from the Appeals Tribunal or the decree of the High Court in a suit under section 55 stating that any amount is due from any person by way of tax, penalty or other liability under this Act, shall be conclusive evidence that such amount is due from such person;

(b) the burden of proof that any tax has been paid or that any scheduled article is exempt from payment of tax shall lie on the person liable to pay the tax or claiming that the tax has been paid or that the article is exempt from payment of tax.

(2) On any appeal to the Appeals Tribunal or in any suit under section 55 the burden of proving that any determination, assessment or decision of the Commissioner is incorrect shall be on the person alleging same.

Power of commissioner to compound offences by agreement

59.-(1) The Commissioner may, where he is satisfied that any person has committed any offence under this Act, compound such offence and may order such person to pay such sum of money not exceeding ten thousand shillings as the Commissioner may think fit, and may order anything liable to forfeiture in connection therewith to be forfeited.

(2) The Commissioner shall not exercise his powers under subsection (1) unless the person against whom he exercises such powers has admitted in writing that he has committed the offence and requests the Commissioner to deal with such offence under the provisions of subsection (1).

(3) Where the Commissioner makes any order under subsection (1)

- such order shall be put into writing and shall have attached to it a copy of the written admission of the offence by the person against whom the order is made, and also a copy of the request by such person to the Commissioner to deal with the matter under subsection (1);
- such order shall specify the offence which such person committed and the penalty imposed by the Commissioner;
- a copy of such order shall be given to such person if he so requests.

(4) Where any order is made against any person under subsection (1) in respect of any offence, such person shall not be liable for prosecution in respect of that offence, and if any such prosecution is brought it shall be a good defence for such person to prove that the offence with which he is charged has been compounded under this section.

(5) Every order under subsection (1) shall be final, and shall not be subject to appeal and may be enforced in the same manner as a decree or order of the High Court.

60.-(1) The Commissioner may, where he is satisfied that any person has committed an offence under this Act or under any regulations made hereunder, compound such offence by accepting from such person a sum of money:

Provided that-

- such sum of money shall not be less than two hundred shillings or more than the aggregate amount of one-half of the maximum fine provided for such offence, and the whole of the amount of the tax or penalty, if any, due;
- the power conferred by this section may be exercised whether or not the person admits that he has committed, the offence;
- the Commissioner shall give the person from whom he receives such sum of money, a receipt therefor.

Commissioner may compound offences without agreement

(2) Where the Commissioner compounds an offence under this section he may, if he thinks fit so to do, order the forfeiture of anything liable to forfeiture in connection with such offence.

(3) Where an offence is compounded in accordance with subsection (1), and proceedings are brought against the offender for the same offence, it shall be a good defence for such offender if he proves to the satisfaction of the court that the offence with which he has been charged has been compounded under subsection (1).

(4) Where any person is aggrieved by any order made under subsection (1), he may, within thirty days of such order being made, appeal against such order to the High Court, and the provisions of Part X of

Cap. 20

the Criminal Procedure Code shall apply *mutatis mutandis* to every such appeal, as if it were an appeal against the decision of a district court in the exercise of its original criminal jurisdiction.

Jurisdiction of courts

61. (1) An offence under this Act may be tried by a court of a resident magistrate or a district court.

(2) Where any person is convicted of an offence under this Act by a court of competent jurisdiction presided over by a Resident Magistrate, such court may, notwithstanding the provisions of section 7 of the Criminal Procedure Code, impose the maximum fine prescribed by this Act for such offence.

PART X111 CONSTRUCTION OF THE FIRST SCHEDULE

Rules of construction

62. (1) The interpretation of the First Schedule to this Act shall be governed by the following rules—

- (a) the sections, chapters and sub-chapters correspond with the sections, chapters and sub-chapters to the First Schedule to the Customs Tariff Act, 1976 (hereinafter referred to as "the Tariff Act");
- (b) classification of any article for the purposes of this Act shall be in accordance with the rules applicable to the classification of goods for the purposes of import duties under the Tariff Act, and principles governing the interpretation of the First Schedule to that Act shall, so far as they may be applicable, apply to the interpretation of the First Schedule to this Act and for that purpose explanatory notes given under the sections and chapters in the First Schedule to the Tariff Act shall regulate classification of items appearing under corresponding sections and chapters of the First Schedule to this Act in the same manner and to the same extent as they regulate the classification of goods for the purposes of the Tariff Act.

(2) For the avoidance of doubts it is hereby declared that the provisions of subsection (3) of section 3 of the Tariff Act, and the provisions of sections 106, 108, 109, 110 and 113 of the Customs Act shall apply *mutatis mutandis* for the purposes of classification of scheduled articles and assessment of tax in the same manner as the said provisions apply for classification of goods for the purposes of import duties and assessment of such duties.

Allowance for tare

63. For the purpose of the computation of the tax to which any scheduled article is liable, the Commissioner may fix the allowance for tare which may be granted and the conditions under which such allowance may be granted.

PART XIV MISCELLANEOUS PROVISIONS

Markings of scheduled articles

64. (1) The Commissioner may direct that any scheduled article shall be subject to marking before leaving the premises where it is manufactured or before being released from customs control.

(2) Details and forms of marking shall be brought to the notice of the persons liable to pay tax by publication in such manner as the Commissioner may direct or by individual notification. Any marking as is required under this section shall be supplied by the Commissioner but the Commissioner may withhold the supply of markings to any person who is in default in payment of the tax or may confiscate any markings held by any such person.

(3) The Commissioner may give directions as to the cancellation of markings.

(4) The Commissioner may exempt any person or class of persons, from the requirements of this section.

65. The Commissioner may, by notice in the *Gazette*, require any scheduled article or class of scheduled articles, manufactured in Tanganyika to be marked in such manner as he may direct to indicate that the article so marked has been manufactured in Tanganyika.

66.-(1) The Minister may make regulations for the better carrying out or giving effect to the purposes and provisions of this Act, and without prejudice to the generality of the foregoing, may make regulations—

- (a) prescribing places and times at which scheduled articles may be imported and the procedure to be followed by the importers thereof;
- (b) prescribing the times during which scheduled articles manufactured in the United Republic may be removed from places of manufacture;
- (c) prescribing conditions and procedure for the registration of registered dealers;
- (d) prescribing rules; and- conditions relating to the marking of scheduled articles and giving of invoices or other documents in respect of the sale of scheduled articles;
- (e) providing for the submission of returns, and the keeping of accounts, registers and other records by persons liable to pay tax;
- (f) prescribing fees payable for any document, licence or certificate of registration issued under the provisions of this Act, or for any service rendered by any public department or public officer in connection with any matter arising out of this Act or any regulations made hereunder;
- (g) prescribing forms for registers, .licences, certificates and other documents whatsoever maintained or issued under the provisions of this Act;
- (h) prescribing anything which may be prescribed by this Act.

(2) The Minister may annex to the breach of any regulation made under subsection (1), penalties not exceeding the penalties, (including the forfeiture of the scheduled article in respect of which the offence is committed) prescribed by section 57 for an offence under this Act.

Articles
manufacture
in
Tanganyika
to be
marked

Regulation'

Delegation	67. The Commissioner may, by writing under his hand delegate any of his functions under this Act to any person or authority subject to such conditions as he may think fit.
Protection of officers exercising powers under this Act	68. No -matter or thing done by the Commissioner or any other public officer or any person to whom the Commissioner has delegated his powers under section 67, shall if done <i>bona fide</i> in the execution or purported execution of the provisions of this Act or any regulations made hereunder, subject the Commissioner or such public officer or such other person to any action, liability, claim or demand whatsoever.
Powers to prosecute	69. In addition to persons who may, under the Criminal Procedure Code, prosecute any person for a criminal offence the Commissioner or any person authorized in writing by the Commissioner, shall have power to prosecute for offences under this Act or under any regulations made hereunder.
Effect of imposition of or alteration in the rate of tax on contracts	<p>70. Where any contract has been entered into for the sale or delivery of any scheduled article and at the time of such contract-</p> <p>(a) the article was not subject to tax;</p> <p>(b) was subject to tax and the agreed price includes such tax, if after such contract has been entered into tax is imposed on such article by this Act or by any amendment to the First Schedule, or the rate of tax is altered and such imposition of tax or alteration in the rate of tax takes effect before the person liable to pay tax delivers the article to the purchaser, then in the absence of express written provision in the contract to the contrary the contract shall have effect as follows: -</p> <p>(a) in the event of an imposition of tax the seller, after payment of the tax, may add to the agreed price the amount of the tax payable on the scheduled article;</p> <p>(b) in the event of an alteration-</p> <p>(i) if the alteration results in an increase of the rate of the existing tax the seller, after payment of all the tax payable in respect of the scheduled article, may add the difference caused by the alteration to the agreed price;</p> <p>(ii) if the alteration results in the reduction in the existing rate of tax, or in the abolition of the existing tax, the purchaser may deduct the difference caused by the alteration or abolition from the agreed price;</p> <p>(iii) if the alteration is finally adopted the agreed price shall be adjusted so as to allow for any resultant refund or payment of tax.</p>
Zanzibar	71. Where in respect of any scheduled article tax has been paid in Zanzibar pursuant to the Sales Tax Decree of Zanzibar at the rate applicable thereto in Tanganyika, under this Act, tax shall be deemed to have bee paid on such article in accordance with the provisions of this Act and no tax shall be payable upon the importation thereof.
Repeal of Acts, 1969 No. 30 and Savings	<p>72.--(1) The Sales Tax Act, 1969 is repealed.</p> <p>(2) Notwithstanding the repeal of the Sales Tax Act, 1969 all subsidiary legislation and every appointment deemed to have been made under that Act by, section 72 of that Act shall continue in force auk have effect as if it had been made under Act, -</p>

FIRST SCHEDULE*Section 3 (1)***SECTION I**

Live Animals: Animal Products

CHAPTER 4

DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
04.01	Milk and cream, fresh, not concentrated or sweetened:	
	A. Cream ...	Free
	B. Other ...	Free
04.02	Milk and cream, preserved, concentrated or sweetened.	
	A. Human milk substitutes ...	12%
	B. Cream ...	30%
	C. Other ...	12%
04.03	Butter:	
	A. Ghee ...	15%
	B. Other ...	40%
04.04	Cheese and curd ...	12%
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not:	
	A. Eggs n the shell ...	Free
	B. Other ...	12%
04.06	Natural honey ...	Free

SECTION II

Vegetable Products

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

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

CHAPTER 9

COFFEE, TEA, MATE AND SPICES

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

CHAPTER II

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

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

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

SECTION III

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

CHAPTER I 5

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

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified: <ul style="list-style-type: none"> A. Linseed oil, hempseed oil, palm oil, coconut oil, palm kernel oil and castor oil 12 % B. Olive oil 24% C. Other 12% 	
15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas or otherwise modified: <ul style="list-style-type: none"> A. If sales tax paid on ingredients Free B. Other 12% 	
15.09	Degras Free	
15.10	Fatty acids; acid oils from refining; fatty alcohols Free	
15.11	Glycerol and glycerol lyes Free	
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared 12%	
15.13	Margarine, imitation lard and other prepared edible fats 12%	
15.14	Spermaceti, crude, pressed or refined, whether or not coloured Free	
15.15	Beeswax and other insect waxes, whether or not coloured Free	
15.16	Vegetable waxes, whether or not coloured Free	
15.17	Residues resulting from the treatment of fatty substances or animal or vegetable waxes Free	

SECTION IV

Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS
OR MOLLUSCS

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

CHAPTER 17
SUGAR AND SUGAR CONFECTIONERY

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
17.01	Beet sugar and cane sugar, solid	Shs. 1/60 per kilo
17.02	Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel:	
	A. Other sugars; caramel	12%
	B. Other	12%
17.03	Molasses, whether or not decolourised ...	Free
17.04	Sugar confectionery, not containing cocoa ...	12%
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion ...	12%

CHAPTER 18
COCOA AND COCOA PREPARATIONS

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

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

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
19.06	Communion waters, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	
19.07	Bread, ship's biscuits and other ordinary bakers' wares, not containing sugar, honey, eggs, fats, cheese or fruit:	12%
	A. If sales tax has been paid on ingredients	Free
	B. Other 	12%
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:	
	A. Biscuits:	
	(1) Made by bakeries for direct retail sale not being packed in closed packets or tins 	Free
	(2) Made by a hotelier or a restauranteur for direct retail sale to his guests or customers not being packaged in closed packets or tins ...	Free
	(3) Other:	
	(a) If sales tax has been paid on ingredients 	5%
	(b) Other 	17%
	B. Infant feeding rusks 	17%
	C. Other:	
	(1) If sales tax has been paid on ingredients 	Free
	(2) Other 	17%

CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard 	
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid 	12%

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

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

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

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
22.01	Waters, including spa waters and aerated waters; ice and snow: A. Spa waters and aerated waters ... B. Other	Shs. 2/25 per litre Shs. 2/10 per litre
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07: A. Lemonade, flavoured spa waters and flavoured aerated waters B. Other	Shs. 2/25 per litre Shs. 2/60 per litre
22.03	Beer: A. Made From malt B. Stout C. Chibuku	Shs. 6/70 per litre Shs. 7/60 per litre Sh. 1/- per litre
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	24%
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol: A. Still wines and grape must: (1) Not in bottle (2) In bottle	40% 40%
	B. Sparkling wine: (1) Champagne (2) Other	40% 40%
22.06	Vermouths and other wines of fresh grapes flavoured with aromatic extracts	40%
22.07	Other fermented beverages (for example, cider, perry and mead) but not including Moshi as defined in the Moshi (Manufacture and Distillation) Act, 1966	40%
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 B. Other	40% Free Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
22.09	Spirits (other than those of heading No. 22-08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages- <ul style="list-style-type: none"> A. Spirits manufactured by the distillation of Moshi by a distiller licensed under the Moshi (Manufacture and Distillation) Act, 1966 B. Spirits (other than those of heading No. 22-80), for example, brandy, vodka, whisky, rum, gin, geneva, and concentrates of such spirits C. Liqueurs and other spirituous beverages and "concentrated extracts" 	Shs. 37/50 per litre
22.10	Vinegar and substitutes for vinegar	50%
		50%
		15%

CHAPTER 24
TOBACCO

<i>Tariff NO.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
24.02	Manufactured tobacco; tobacco extracts and essences: <ul style="list-style-type: none"> A. Imported from outside East Africa: <ul style="list-style-type: none"> (1) Cigars, cheroots and cigarillos ... 40% (2) Cigarettes 40% (3) Snuff 40% (4) Other manufactured tobacco ... 40% (5) Tobacco extracts and essences ... Free B. Other: <ul style="list-style-type: none"> (1) Cigars, Cheroots and cigarillos ... Per kg. Shs. 27/50 (2) Cigarettes-w here the ex-factory selling price per thousand cigarettes exclusive of Sales Tax and Excise Duty: <ul style="list-style-type: none"> (i) does not exceed Shs. 25/- ... 50% and in addition thereto Shs. 13/- per 1,000 cigarettes* 	

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
	(ii) exceeds Shs. 25/- but does not exceed Shs. 37/50	55% and in addition thereto Shs. 16/- per 1,000 cigarettes*
	(iii) exceeds Shs. 37/50 but does not exceed Shs. 501-	60% and in addition thereto Shs. 35/- per 1,000 cigarettes*
	(iv) exceeds Shs. 501- but does not exceed Shs. 651-	65% and in addition thereto Shs. 351- per 1,000 cigarettes*
	(v) exceeds Shs. 651- but does not exceed Shs. 80/-	65% and in addition thereto Shs. 40/- per 1,000 cigarettes*
	(vi) exceeds Shs. 80/-	65% and in addition thereto Shs. 50/- per 1,000 cigarettes*

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
	(3) Snuff- (a) Made by the grower without the use of machinery (b) Other	Free Shs. 8/50 per kg.
	(4) Other manufactured tobacco: (a) Made by the grower without the use of machinery (b) Fine cut tobacco for making cigarettes and not suitable as pipe tobacco (c) Pipe tobacco: (i) packed in tins (ii) otherwise packed (d) Other	Free Free 40% 25% 25%
	(5) Tobacco extracts and essences ...	Free

SECTION V

Mineral Products

CHAPTER 25

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

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

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
25.18	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite)	
25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide	Free
25.20	Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry	Free
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement ...	Free
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide ...	Free
25.23	Portland cement, cement fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker: <ul style="list-style-type: none"> A. Cement clinker B. Other 	Shs. 25/- per tonne Shs. 25/- per tonne
25.24	Asbestos	Free
25.25	Meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet	
25.26	Mica, including splittings; mica waste	Free
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc: <ul style="list-style-type: none"> A. For use in the manufacture of toilet preparations B. Other 	Free Free
25.28	Natural cryolite and natural chiolite	Free
25.29	Natural arsenic sulphides	Free
25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than eighty-five per cent of H ₃ BO ₃ calculated on the dry weight	
25.31	Felspar, leucite, nepheline and nepheline syenite; fluorspar	Free
25.32	Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery	Free

CHAPTER 27

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	Free
27.02	Lignite, whether or not agglomerated	Free
27.03	Peat (including peat litter), whether or not agglomerated	Free
27.04	Coke and semi-coke of coal, of lignite or of peat	Free
27.05	Retort carbon	Free
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products	Free
27.07	Oils and other products of the distillation of high temperature coal tar; other oils and products as defined in Note 2 to this Chapter	Free
27.08	Pitch and pitch coke obtained from coal tar or from other mineral tars	Free
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	Free
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than seventy per cent by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparation,;: <ul style="list-style-type: none"> A. Partly refined petroleum including topped crudes B. Motor-spirit, gasoline and other light offs and other products for similar uses C. Kerosene, lamp oil and white spirit ... 	Free Shs. 632/15 per cu. metre at 20C. Shs. 44/- per cu. metre at 20C.

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
27.10 (contd.)	<p>D. Distillate fuels (gas oil or diesel oils suitable for use in internal combustion engines):</p> <p>(1) Heavy, black for low speed marine and stationary engines</p> <p>(2) Light, amber, for high speed engines</p> <p>E. Residual fuel oils (marine, furnace and similar fuel oils, black) for burning in oil-fired boilers and furnaces</p> <p>F. Transformer oil</p> <p>G. (1) Lubricating oil I</p> <p>(2) Lubricating grease</p> <p>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 ...</p> <p>1. Other</p>	<p>Free</p> <p>Shs. 293/60 per cu. metre at 200 C.</p> <p>Free</p> <p>Free</p> <p>Cts. -/27 per litre</p> <p>Cts. -/30 per kg.</p> <p>Free</p> <p>12%</p> <p>Cts. -/11 per kg.</p>
27.11	Petroleum gases and other gasous hydrocarbons	
27.12	Petroleum jell:	
	A. Re-packed without further processing, if sales tax has been paid on materials ...	Free
	B. Other	12%
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lingeite wax, peat wax and other mineral waxes, whether or not coloured ...	Free
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals	Free
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands	Free
27.16	Bituminous mixtures based on natural asphalt, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	
27.17	Electric current	Free

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

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

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

CHAPTER 32

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

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

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

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETICS AND TOILET PREPARATIONS

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
33.03	Concentrates of essential oils in fats, in fixed oils, or in waxes or the like obtained by cold absorption or by maceration: A. For use in the manufacture of perfumery, cosmetics or toilet preparations ... B. Other	Free Free
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries: A. For use in the manufacture of perfumery, cosmetics or toilet preparations ... B. Other	Free Free
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses: A. Suitable for medicinal use B. Other	Free Free
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 ...	24% 12% 24% 24% 12 % 24%

CHAPTER 34

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

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

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

CHAP,rER 35

ALBUMINOIDAL SUBSTANCES; GLUES

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
35-01	Casein, caseinates and other casein derivatives; casein glues	Free
35-02	Albumins, albuminates and other albumin derivatives	Free

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

CHAPTER 36
EXPLOSIVES- PYROTECHNIC PRODUCTS; MATCHES;
PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE
PREPARATIONS

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
36.01	Propellant powders	Free
36.02	Prepared explosives other than propellant powders	Free
36.03	Mining, blasting and safety fuses	Free
36.04	Percussion and detonating caps; igniters; detonators	Free
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, a morces, rain rockets): A. Very flares and railway fog signals ... B. Rain and anti-hail rockets and bombs; distress and life-saving rockets ... C. Other	Free Free 24%
36.06	Matches (excluding Bengal matches and matches imported from outside the Partner States): A. In packings of less than 25 matches per container	Shs. 1/75 per 100 containers

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
	B. In packings of 25 or more matches but less than 50 matches per container	Shs. 3/47 per 100 containers
	C. Other	Shs. 3/47 per 5,000 matches
36.07	Ferro-cerium and other pyrophoric alloys in all forms:	
	A. Lighter flints	12%
	B. Other	12%
36.08	Other combustible preparations and products:	
	A. Liquid fuels of a kind used in mechanical lighters	24%
	B. Other	12%

CHAPTER 37

PHOTOGRAPHIC AND CINEMATOGRAPHIC GOODS

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

SECTION VII

Artificial Resins and Plastic Materials, 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**

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
39-01/ 06	Artificial resins (including run gums and ester gums) and artificial plastic materials; regenerated cellulose; cellulose acetate and other derivatives of cellulose; hardened casein, gelatin and other hardened proteins, vulcanised fibre; chlorinated rubber and other chemical derivatives of natural rubber; silicones; polyisobutylene; other high polymers (including alginic acid and its salts and esters); linoxyn: A. In any of the forms specified in Notes 3 (a) and (b) of this Chapter ... B. Tubing C. Sheeting of a kind used as packing materials D. Other	Free Free Free 12%
39.07	Articles of materials of the kinds described in heading No. 39.01/06: A. Transmission, conveyor or elevator belts or belting B. Bottles and jars, common, empty, including stoppers, lids and caps ... C. Screws, bolts and washers D. Articles of apparel such as raincoats and the like but not including aprons, belts, bibs and similar clothing accessories E. Sanitary and lavatory appliances ... F. Door handles, door closers, finger plates and similar articles G. Beads H. Insulating tape I. Sausage casing J. Bags: (1) Of polyethylene (2) Other K. Dustbins L. Rain water pipes	Free Free Free 12% 12% 12% 12% 12% Free 12% 12% Free 12% 12% Free

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

CHAPTER 40

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

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

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

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

SECTION VIII

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

CHAPTER 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

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

CHAPTER 4.2

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

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

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

CHAPTER 43
FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

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

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

SECTION IX

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

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

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

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings assembled, un. assembled or partly assembled: A. Tea chests B. Other: (1) If sales tax has been paid on materials (2) Other	Free Free 12%
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, other than staves, falling within heading No. 44-08	Free
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels): A. If sales tax has been paid on materials ... B. Other	Free Free
44.24	Household utensils of wood	12%
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood: A. Brooms and brush bodies and handles, boot and shoe trees B. Other	Free Free
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	Free
44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruits bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood: A. Beads and necklaces of beads B. Other: (1) If sales tax has been paid on materials (2) Other	Free Free 12%
44.28	Other articles of wood: A. Beehives, hen-coops and similar wooden appliances for dairy and agricultural purposes, and parts thereof B. Coffins C. Other: (1) If sales tax has been paid on materials ... (2) Other	Free Free Free 12%

SECTION X

Paper-making Material; Paper and Paperboard and Articles thereof

CHAPTER 48

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

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

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

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

CHAPTER 49

**PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER
PRODUCTS OF THE PRINTING INDUSTRY; MANU-
SCRIPTS, TYPSCRIPTS AND PLANS**

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
49.04	Music, printed or in manuscript, whether or not bound or illustrated	Free
49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial)	Free
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and type-scripts	Free
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; bank-notes, stock, share and bond certificates and similar documents of title; cheque books: <ul style="list-style-type: none"> A. Cheque books and cheques B. Other 	Free Free
49.08	Transfers (Decalcomanias): <ul style="list-style-type: none"> A. If sales tax has been paid on materials ... B. Other 	Free 18%
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings: <ul style="list-style-type: none"> A. If sales tax has been paid on materials ... B. Other 	Free 12%
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks: <ul style="list-style-type: none"> A. If sales tax has been paid on materials ... B. Other 	Free 12%
49.11	Other printed matter, including printed pictures and photographs: <ul style="list-style-type: none"> A. Trade advertising material, the following: <ul style="list-style-type: none"> Catalogues, price lists, show cards, brochures, leaflets, photographs, and pamphlets advertising goods grown or produced, or services to be supplied from, outside East Africa B. Instructional charts and diagrams ... C. Photographs having only a personal or sentimental value to the importer and not intended for sale D. Other: <ul style="list-style-type: none"> (1) If sales tax has been paid on materials (2) Other 	Free Free Free Free Free 12%

SECTION XI

Textiles and Textile Articles

CHAPTER 50

SILK AND WASTE SILK

Tariff No.	Tariff Heading	Sales Tax Rate
50.01/ 03	Silk-worm cocoons, raw silk (not thrown) and silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	
50.04/ 08	Silk yam and yarn spun from noil silk or from other waste silk; silk-worm gut; imitation catgut or silk	70%
50.09/ 10	Woven fabrics of silk or of noil silk or of other waste silk	70% 90%

CHAPTER 51

MAN-MADE FIBRES (CONTINUOUS)

Tariff No.	Tariff Heading	Sales Tax Rate
51.01/ 03	Yarn of man-made fibres (continuous), monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials: A. Rayon B. Other Fibres	40% 70%
51.04	Woven fabrics of man-made fibres (continuous) including woven fabrics of monofil or strip of heading No. 51.01/03: A. Rayon B. Other Fibres	60% 90%

CHAPTER 52
METALLISED TEXTILES

Tariff No.	Tariff Heading	Sales Tax Rate
52.01	Metallised yarn, being textile yam spun with metal or covered with metal by any process ...	40%
52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	60%

CHAPTER 53

WOOL AND OTHER ANIMAL HAIR

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
53.01/ 05	Sheep's or lambs' wool and other animal hair, whether or not carded or combed, and waste of such wool or of animal hair, whether or not pulled or garnetted (including puffed or garnetted rags)	
53.06/ 10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair	Free
53.11/ 13	Woven fabrics of sheep's or lambs' wool, of horsehair or of other animal hair	70% 90%

CHAPTER 54

FLAX AND RAMIE

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
54.011 02	Flax and ramie, raw or processed but not spun; flax tow, ramie noils and waste of flax or of ramie (including pulled or garnetted rags) ...	
54.03/ 04	Flax or ramie yam	Free 70%
54.05	Woven fabrics of flax or of ramie	90%

CHAPTER 55

COTTON

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
55.01/ 02	Cotton, not carded or combed; cotton linters ...	Free
55.03/ 04	Cotton waste (including pulled or garnetted rags), not carded or combed; cotton carded or combed	Free
55.05/ 06	Cotton yarn	40%
55.07/ 09	Woven fabrics of cotton: A. Grey and unbleached B. Gauze for the manufacture of bandages ... C. Printed khanga D. Other	40% 40% 55% 60 %

CHAPTER 56

MAN-MADE FIBRES (DISCONTINUOUS)

Tariff No.	Tariff Heading	Sales Tax Rate
56-01/ 04	Man-made fibres (discontinuous) and waste (including yam 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 ... B. Other	Free Free
56.05/ 06	Yarn of man-made fibres (discontinuous or waste): A. Rayon B. Other Fibres	40% 70%
56.07	Woven fabrics of man-made fibres (discontinuous or waste): A. Rayon B. Other Fibres	60% 90%

CHAPTER 57

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

Tariff No.	Tariff Heading	Sales Tax Rate
57-01/ 04	True hemp (<i>Cannabis sativa</i>), Manila hemp (<i>abaca</i>) (Musa textiles), jute and other vegetable textile fibres, raw or processed but not spun; tow and waste of such fibres (including pulled or garnetted, rags or ropes): A. Jute fibres... B. Other	Free Free
57.05/ 08	Yarn of hemp, of jute or of other vegetable textile fibres; paper yarn	40%
57.09/ 12	Woven fabrics of hemp, of jute or of other vegetable textile fibres; woven fabrics of paper yam: A. Hessian and sacking (not including matting) B. Other	Free 40%

CHAPTER 58

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
58.01	Carpets, carpeting and rugs, knotted (made up or not): A. Of sisal, coir, coconut fibre, cotton or rayon B. Of other fibres	40% 70%
58.02	Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not): A. Of sisal, coir, coconut fibre, cotton or rayon B. Of other fibres	40% 70%
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	70%
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.07/09 and fabrics falling within heading No. 58.05): A. Cotton B. Rayon C. Other fibres	60% 60% 90%
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58-06 ...	40%
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	40%
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like ...	40%
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain: A. White, of a kind suitable for use as mosquito and sandfly netting B. Other	30% 60%

Tariff No.	Tariff Heading	Sales Tax Rate
58.09/ 10	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured: hand or mechanically made lace or embroidery, in the piece, in strips or in motifs; A. Of cotton or rayon B. Of other fibres	60% 90%

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**

Tariff No.	Tariff Heading	Sales Tax Rate
59.01	Wadding and articles of wadding; textile flock and dust and mill neps	Free
59.02	Felt and articles of felt, whether or not impregnated or coated: A. Felt B. Articles: (1) If sales tax has been paid on materials (2) Other	40% Free 35%
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated: A. Fabrics B. Articles: (1) If sales tax has been paid on materials (2) Other	40% Free 35%
59.04	Twine, cordage, ropes and cables, plaited or not	Free
59.05	Nets and netting made of twine, cordage or rope, and made up fishing-nets of yam, twine, cordage or rope:	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
59.05 (contd.)	A. Fishing-nets and netting: (1) Knotted gill fishing-nets of two-ply to fifteen-ply, of stretched meshes 1.27, to 12.7cm, manufactured from man-made multi-filament fibres (2) Other B. Fruit tree and seed-bed netting C. Other	Free Free Free 32%
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabric: A. Loading slings B. Other	Free 26%
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses: A. Bookbinding fabric B. Other	32% 32%
59.08	Textile fabrics, impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials	32%
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil ...	32%
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	32%
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods: A. Electrical insulating tape B. Other	26% 60%
59.12	Textile fabrics otherwise impregnated, coated, covered or laminated; painted canvas being theatrical scenery, studio backcloths or the like	32%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads	60 %
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles: A. Wicks for lighters B. Other	26% 26%
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials	Free
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material ...	Free
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant: A. Fabrics B. Articles: (1) If sales tax has been paid on materials (2) Other	40% Free 35%

CHAPTER 60

KNITTED AND CROCHETED GOODS

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
60.01	Knitted or crocheted fabrics, not elastic or rubberised: A. Of cotton or rayon B. Of other fibres	60% 90%
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised: A. If sales tax has been paid on materials ... B. Other: (1) Of cotton or rayon (2) Of other fibres	Free 35% 57%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
60.03	Stockings, understockings, socks, ankle socks, socketts and the like, knitted or crocheted, not elastic nor rubberised: A. If sales tax has been paid on materials ... B. Other: (1) Of cotton or rayon (2) Of other fibres	Free 35% 57%
60.04	Under garments, knitted or crocheted, not elastic or rubberised: A. If sales tax has been paid on materials ... B. Other: (1) Of cotton or rayon (2) Of other fibres	Free 35% 57%
60.05	Outer garments, and other articles, knitted or crocheted, not elastic or rubberised: A. Articles of apparel: (1) If sales tax has been paid on materials (2) Other: (a) Of cotton or rayon (b) Of other fibres B. Other: (1) Blankets: (a) Of cotton or rayon (b) Of other fibres (2) Other: (a) If sales tax has been paid on materials (b) Other: (i) Of cotton or rayon ... (ii) Of other fibres ...	Free 35% 57% Free 35% 57% 35% 57% 35% 57%
60.06	Knitted or crocheted fabric and articles thereof elastic or rubberised (including elastic knee-caps and elastic stockings): A. Fabric: (1) Of cotton or rayon (2) Of other fibres B. Articles of apparel: (1) Stockings and hose: (a) If sales tax has been paid on materials (b) Other: (i) Of cotton or rayon ... (ii) Of other fibres ... (2) Other: (a) Of cotton or rayon (b) Of other fibres	60% 90% Free 35% 57% 35% 57%

Tariff No.	Tariff Heading	Sales Tax Rate
60.06 (contd.)	<p>C. Other:</p> <p>(1) If sales tax has been paid on materials</p> <p>(2) Other:</p> <p>(a) Of cotton or rayon</p> <p>(b) Of other fibres</p>	<p>Free</p> <p>35%</p> <p>57%</p>

CHAPTER. 61

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

Tariff NO.	Tariff Heading	Sales Tax Rate
61.01	<p>Men's and boy's outer garments:</p> <p>A. Diving suits other than sports clothing:</p> <p>(1) If sales tax has been paid on materials</p> <p>(2) Other:</p> <p>(a) Of cotton or rayon</p> <p>(b) Of other fibres</p> <p>B. Other:</p> <p>(1) If sales tax has been paid on materials</p> <p>(2) Other:</p> <p>(a) Of cotton or rayon</p> <p>(b) Of other fibres</p>	<p>Free</p> <p>35%</p> <p>57%</p> <p>Free</p> <p>35%</p> <p>57%</p>
61.02	<p>Women's, girls' and infant's outer garments:</p> <p>A. Saris, khanga and the like:</p> <p>(1) Of cotton:</p> <p>(a) If sales tax has been paid on materials</p> <p>(b) Other</p> <p>(2) Of rayon:</p> <p>(a) If sales tax has been paid on materials</p> <p>(b) Other</p> <p>(3) Of other fibres:</p> <p>(a) If sales tax has been paid on materials</p> <p>(b) Other</p>	<p>Free</p> <p>35%</p> <p>Free</p> <p>35%</p> <p>Free</p> <p>35%</p>

Tariff No.	Tariff Heading	Sales Tax Rate
61.02 (contd.)	B. Other: (1) If sales tax has been paid on materials (2) Other: (a) Of cotton or rayon 35% (b) Of other fibres 57%	Free
61.03	Men's and boy's undergarments, including collars, shirt fronts and cuffs:	
	A. If sales tax has been paid on materials ...	Free
	B. Other: (1) Of cotton or rayon 35% (2) Of other fibres 57%	
61.04	Women's, girl's and infants undergarments:	
	A. Baby napkins	Free
	B. Other: (1) If sales tax has been paid on materials	Free
	(2) Other: (1) Of cotton or rayon 35% (2) Of other fibres 57%	
61.05	Handkerchiefs:	
	A. If sales tax has been paid on materials ...	Free
	B. Other: (1) Of cotton or rayon 35% (2) Of other fibres 57%	
61.06	Shawls, scarves, mufflers, mantillas, veils and the like:	
	A. Of cotton: (1) If sales tax has been paid on materials	Free
	(2) Other	35%
	B. Of rayon: (1) If sales tax has been paid on materials	Free
	(2) Other	35%
	C. Of other fibres: (1) If sales tax has been paid on materials	Free
	(2) Other	57%
61.07	Ties, bow ties and cravats:	
	A. If sales tax has been paid on materials ...	Free
	B. Other	57%
61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls garments:	
	A. If sales tax has been paid on materials ...	Free
	B. Other: (1) Of cotton or rayon 35% (2) Of other fibres 57%	

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
61.09	Corsets, corset belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric) whether or not elastic: A. If sales tax has been paid on materials ... Free B. Other: (a) Of cotton or rayon 35% (2) Of other fibres 57%	
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods: A. Stockings, socks and sockettes: (1) If sales tax has been paid on materials Free (2) Other: (a) Of cotton or rayon 35% (b) Of other fibres 57% B. Other: (1) If sales tax has been paid on materials Free (2) Other: (a) Of cotton or rayon 35% (b) Of other fibres 57%	
61.11	Made-up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs and sleeve protectors, pockets): A. If sales tax has been paid on materials ... Free B. Other: (a) Of cotton or rayon 35% (b) Of other fibres 57%	

CHAPTER 62

OTHER MADE-UP TEXTILE ARTICLES

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
62.01	Travelling rugs and blankets: A. Of cotton or rayon 27% B. Of other fibres: (1) Where the c.i.f. or ex factory price exclusive of the sales tax does not exceed Shs. 15/- per blanket or rug 27% (2) Others 40%	

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
62.02	<p>Bed-linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:</p> <p>A. Bedsheets, bedspreads, curtains, tablecloths, glass cloths and towels:</p> <p>(1) Cotton, gray and unbleached-</p> <p>(a) If sales tax has been paid on materials</p> <p>(b) Other</p> <p>(2) Cotton, other:</p> <p>(a) If sales tax has been paid on materials</p> <p>(b) Other</p> <p>(3) Of rayon:</p> <p>(a) If sales tax has been paid on materials</p> <p>(b) Other</p> <p>(4) Of other fibres:</p> <p>(a) If sales tax has been paid on materials</p> <p>(b) Other</p> <p>B. Mosquito and sandfly nets:</p> <p>(1) If sales tax has been paid on materials</p> <p>(2) Other</p> <p>C. Other:</p> <p>(1) If sales tax has been paid on materials</p> <p>(2) Other:</p> <p>(a) Of cotton or rayon</p> <p>(b) Of other fibres</p>	<p>Free</p> <p>40%</p> <p>Free</p> <p>60%</p> <p>Free</p> <p>60%</p> <p>Free</p> <p>90%</p> <p>Free</p> <p>30%</p> <p>Free</p> <p>60%</p> <p>90%</p>
62.03	Sacks and bags, of a kind used for the packing of goods	Free
62.04	Tarpaulins, sails, wanings, sunblinds, tents and camping goods:	
	A. If sales tax has been paid on materials ...	Free
	B. Other	35%
62.05	<p>Other made-up textile articles (including dress patterns):</p> <p>A. Surgeons face masks</p> <p>B. Other:</p> <p>(1) If sales tax has been paid on materials</p> <p>(2) Other</p>	<p>Free</p> <p>Free</p> <p>35%</p>

CHAPTER 63
**OLD CLOTHING AND OTHER TEXTILE ARTICLES;
 RAGS**

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
63.01	<p>Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading Nos. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings:</p> <p>A. If sales tax has been paid on the material or article when new</p> <p>B. Other</p>	<p>Free</p> <p>The rate applicable to the goods when new</p>
63.02	<p>Used or new rags, scrap twine, cordage, rope and cables and worn-out articles of twine, cordage, rope or cables:</p> <p>A. New rags</p> <p>B. Other</p>	<p>40%</p> <p>Free</p>

SECTION XII

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

CHAPTER 64

**FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH
ARTICLES**

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

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

CHAPTER 65

HEADGEAR AND PARTS THEREOF

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

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

CHAPTER 66

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

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

CHAPTER 67

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

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

SECTION XIII

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

CHAPTER 68

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

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

CHAPTER 69

CERAMIC PRODUCTS

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
69.01	1-HEAT-INSULATING AND REFRACATORY GOODS Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossile meals or of similar siliceous earths (for example, kieseiguhr, tripolite or diatomite)	Free
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01 ...	Free
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01 ...	Free

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

CHAPTER 70

GLASS AND GLASSWARE

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
70.01	Waste glass (cullet); glass in the mass (excluding optical glass)	
70.02	Glass of the variety known as "enamel" glass, in the mass, rods and tubes	Free
70.03	Glass in balls, rods and tubes, unworked (not being optical glass):	
	A. Solid glass balls	Free
	B. Other	Free
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles	
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles	Free
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface-ground or polished, but not further worked ...	Free
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked on engraved), whether or not surface-ground or polished; multiple-walled insulating glass; leaded lights and the like	Free
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	12%
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	12%
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass	
7011	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like	Free
70.12	Glass inners for vacuum flasks or for other vacuum vessels, and blanks therefor	Free
70.13	Glassware (other than articles falling in heading No. 70-19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration or for similar uses	12%
70.14	Illuminating glassware, signaling glassware and optical elements of glass, not optically worked nor of optical glass:	
	A. Chimneys for lamps and lanterns ...	Free
	B. Other	12%

Tariff No.	Tariff Heading	Sales Tax Rate
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like	12%
70.16	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building multi-cellular glass in blocks, slabs, plates, panels and similar forms	12%
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules:	12%
	A. Laboratory glassware	Free
	B. Ampoules for pharmaceutical products	Free
	C. Other	Free
70.18	Optical glass and elements of optical glass other than optically worked elements; blanks for corrective spectacle lenses	Free
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballatini):	Free
	A. Imitation pearls, imitation precious and semi-precious stones; beads	Free
	B. Other	Free
70.20	Glass fibre (including wool), yams, fabrics, and articles made therefrom:	55%
	A. Curtain or furnishing fabric	24%
	(1) Yam and fibre	12%
70.21	(2) Other	Free
Other articles of glass:	A. Floats for fishing-nets	Free
	B. Articles of a kind used in industry or agriculture	Free
	C. Other	12%

SECTION XIV

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

CHAPTER 71

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

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lements, and other waste and scrap, of precious metal III-JEWELLERY, GOLDSMITH AND SILVER-SMITHS' WARES AND OTHER ARTICLES	24%
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal: A. If sales tax paid on metal B. Other	Free 24%
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71-12: A. If sales tax paid on metal B. Other	Free 24%
71.14	Other articles of precious metal or rolled precious metal: A. Articles for technical or laboratory use ... B. Other: (1) If sales tax paid on metal (2) Other	Free 24%
71.15	Articles consisting of, or incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed): A. If sales tax paid on stones B. Other	Free 24%
71.16	Imitation jewellery: A. Beads and necklaces of beads B. Other	24% 24%

SECTION XV

Base Metals and Articles of Base Metal.

CHAPTER 73

IRON AND STEEL AND ARTICLES THEREOF

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
73.05	Iron or steel powders; sponge iron or steel	Free
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel	Free
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel	Free
73.08	Iron or steel coils for re-rolling	Free
73.09	Universal plates of iron or steel	Free
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel:	Free
	A. Bars and rods (including wire rod):	
	(1) Round, of a diameter of 6mm to 3.8cm:	
	(a) Where the value per ton is Shs. 700 or more	Free
	(b) Where the value per ton is less than Shs. 700	Free
	(2) Of square cross section of thickness 6mm to 4.1 cm	Free
	(3) Flat of width 1.3cm to 12.7cm and of a thickness not exceeding 1.9cm	Free
	(4) Other	Free
	B. Other	Free
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched, or made from assembled elements:	Free
	A. Angles of a side width from 2.5cm by 2.5cm to 5.7cm by 5.7cm	Free
	B. Other	Free
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled:	Free
	A. Of a thickness of 0.355mm or less	Free
	B. Of a thickness exceeding 0.355:	
	(1) Of a width not exceeding 5cm	Free
	(2) Other	Free
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled:	Free
	A. Corrugated:	
	(1) Of a thickness of 0.355 or less	Free
	(2) Of a thickness exceeding 0.355	Free

Tariff No.	Tariff Heading	Sales Tax Rate
73.13 (contd.)	B. Flat, galvanized: (1) Of a thickness of 0.355 mm or less... (2) Of a thickness exceeding 0.355 mm C. Flat, uncoated: (1) Of a thickness of 0.355 mm or less... (2) Of a thickness exceeding 0.355 mm D. Enamelled, printed, lithographed, embossed or lacquered E. Other	Free Free Free Free 12% Free
73.14	Iron or steel wire, whether or not coated but not insulated	Free
73.15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14	Free
73.16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails	Free
73.17	Tubes and pipes, of cast iron: A. Rain water pipes B. Other	Free Free Free
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits	Free
73.19	High pressure hydro-electric conduits of steel, whether or not reinforced	Free
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel - A. Plain and inspection bends of sizes 5 centimetres to 10 centimetres; T-joints of sizes to 5 centimetres; sockets with or 10 centimetres without ear-hole of sizes to 5 centimetres; P-traps of size 10 centimetres gulley traps of size 2-75 centimetres B. Other	Free Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
73.21	Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice-masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel: A. Fabricated girders and fabricated steel-work B. Window frames, door frames and doors C. Other	Free 12% Free
73.22	Reservoirs, tanks, vats and similar containers, for any material, of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment: A. Of stainless steel of a thickness not exceeding 6mm and designed for an operating pressure of less than 7kg. per square centimetre B. Other	Free Free
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods	Free
73.24	Compressed gas cylinders and similar pressure containers, of iron or steel	Free
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables ...	Free
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel	Free
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire: A. Wire grill B. Other	Free Free
73.28	Expanded metal, of iron or steel ...	Free
73.29	Chain and parts thereof, of iron or steel: A. Industrial B. Bicycle chains C. Other	Free 12% Free
73.30	Anchors and grapnels and parts thereof, of iron or steel	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
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 screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings) of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel: A. Black steel bolts, nuts and washers ... B. Wood screws C. Other	Free Free Free
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel, including blanks	
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel	Free
73.35	Springs and leaves for springs, of iron or steel: A. Road motor vehicle parts B. Other	12% 12%
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gasrings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel: A. Portable oil burning pressure stoves: (1) Complete-If sales tax paid on parts (2) Complete-Other (3) Parts thereof B. Other	Free 12% 18% 24%
73.37	Boilers (excluding steam-generating boilers of heading No. 84-01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	12 %

Tariff No.	Tariff Heading	Sales Tax Rate
73.38	Articles of a kind commonly used for domestic purposes, builder's sanitary ware for indoor use, and parts of such articles and ware, of iron or steel: A. Enamel hollow-ware: (1) Cups, mugs, plates, trays and saucers: (a) Of a diameter not exceeding 7 cms. (b) Of a diameter exceeding 7 cms. but not exceeding 10 cms. ... (c) Of a diameter exceeding 10 cms. ... (2) Basins, bowls and dishes: (a) Of a diameter not exceeding 16 cms. (b) Of a diameter exceeding 16 cms. but not exceeding 22 cms. ... (c) Of a diameter exceeding 22 cms. ... (3) Stewpans, saucepans and casseroles ... (4) Other B. Lavatory basins, sinks, water-closets, urinals, baths and similar builders sanitary and lavatory appliances ... C. Sanitary buckets, sanitary pails, dust-bins and similar appliances for the collection and disposal of refuse ... D. Other 	12%
73.39	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel ...	12%
73.40	Other articles of iron or steel: A. Inspection traps, gratings, drain covers and similar castings for sewage, water systems and the like ... B. Manhole covers of weights 25 kg. to 200 kg. ... C. Guttering and gutter spouts ... D. Balls for use in grinding and crushing mills ... E. Metallurgical pots and crucibles not fitted with mechanical or thermal equipment; supports or chaplets for foundry moulding cores ... F. Iron and steel fittings for electric wiring such as stays, clips, brackets and the like; suspension or connecting devices for insulator chains ... 	Free
		12%
		Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
73.40 (contd.)	O. Fencing posts, strainers, winders, turn-buckles and similar fittings or fasteners ... H. Forged hooks of a kind used with cranes, hoists and winches U. Road studs K. Hangers, stays and similar supports for fixing piping and tubing L. Traps and snares for the destruction of pests 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 sq. centimetres, of stainless steel: (a) Of a thickness not exceeding 6 ... (b) Of a thickness exceeding 6mm (2) Other N. Other	Free Free Free Free Free Free Free Free Free 12%

CHAPTER 74
COPPER AND ARTICLES THEREOF

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

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

CHAPTER 75

NICKEL AND ARTICLES THEREOF

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

CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
76.01	Unwrought aluminium; aluminium waste and scrap	Free
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire ...	Free
76.03	Wrought plates, sheets and strip, of aluminium: A. Corrugated: (1) Of a thickness of -355 mm or less ... (2) Of a thickness exceeding 355mm ... B. Flat, including circles and coils, of a thickness less than 7mm ... C. Enamelled, printed, lithographed, embossed or lacquered ... D. Other ...	Free Free Free 12%
76.04	Aluminium 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.	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
76.05	Aluminium powders and flakes	Free
76.06	Tubes and pipes and blanks therefor, of aluminium - hollow bars of aluminium ...	Free
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium ...	Free
76.08	Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium:	Free
	A. Fabricated girders and fabricated constructional metalwork	Free
	B. Window frames, door frames and doors ...	12%
	C. Other...	Free
76.09	Reservoirs, tanks, vats and similar containers, for any material, of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:	
	A. Of a thickness and exceeding 1.9 cm. and designed for an operating pressure of less than 7 kg. per square centimetre ...	Free
	B. Other...	Free
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods	Free
76.11	Compressed gas cylinders and similar pressure containers, of aluminium	Free
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables ...	Free
76-.3	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire ...	Free
76.14	Expanded metal, of aluminium	Free
76.15	Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of aluminium:	
	A. Sanitary ware	Free
	B. Other...	12%
76.16	Other articles of aluminium:	
	A. Nuts, bolts, washers, rivets, cotterpins, split pins and screws (other than wood screws)	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
76.16 (contd.)	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 sq. centimetres (a) Of a thickness not exceeding 6 mm (b) Of a thickness exceeding- mm (2) Other C. Other... 	Free Free Free 12%

CHAPTER 78

LEAD AND ARTICLES THEREOF

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

CHAPTER 79
ZINC AND ARTICLES THEREOF

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

CHAPTER 80
TIN AND ARTICLES THEREOF

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

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

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

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

CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, couch-work, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like: A. Hinges B. Door and window fittings C. Road motor vehicle parts D. Other	Free Free 12% Free
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like of base metal	12%
83.04	Filing cabinets, racks, sorting boxes, paper trays paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03 ...	12%
83.05	Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags and similar stationery goods, of base metal	12%
83.06	Statuettes and other ornaments of a kind used indoors, of base metal	12%
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85, except heading No. 85-22): A. Street lamps B. Locomotive and railway rolling-stock lanterns C. Hurricane lamps of a type which bum oil by means of a wick: (1) Of a height not exceeding 30 centimetres excluding the carrying handle (2) Of a height exceeding 30 centimetres excluding the carrying handle D. Other	Free Free Free Free 12%
83.08	Flexible tubing and piping, of base metal ...	Free
83.09	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal	12%

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

SECTION XVI

Machinery and Mechanical Appliances; Electrical Equipment;
Parts thereof

CHAPTER 84

BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

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

Tariff No.	Tariff Heading	Sales Tax Rate
84.04	Steam engines (including mobile engines, but not steam tractors falling within heading No. 87-01 or mechanically propelled road rollers) with self-contained boilers	Free
84.05	Steam and other vapour power units, not incorporating boilers	Free
84.06	Internal combustion piston engines: A. Aircraft engines B. Marine engines C. Road motor vehicle engines D. Other:	Free 24% 24%
84.07	(1) Industrial or for agricultural tractors (2) Other	Free 12%
84.08	Hydraulic engines and motors (including water wheels and water turbines)	Free
84.09	Other engines and motors: A. Spring-operated and weight-operated motors B. Other	Free Free
84.10	Mechanically propelled road rollers	Free
84.11	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds - A. Industrial or for water supply, sewerage, drainage or irrigation, but not including pumps fitted with measuring devices B. Road motor vehicle parts C. Other	Free 12% Free
84.12	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors and free-piston generators for gas turbines); fans, blowers and the like: A. Industrial B. Road motor vehicle parts C. Other	Free 12% Free
84.13	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air: A. Industrial-for use in manufacturing establishments B. Other	Free 24%
	Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	Free

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

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

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

Tariff No.	Tariff Heading	Sales Tax Rate
84.37 (contd.)	such machines, including warping and warp sizing machines:	Free
	A. Industrial	...
	B. Other	...
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 failing 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):	Free
	A. Parts and accessories of heading No. 84.37B	...
	B. Other	...
84.39	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat-making machines and hat-making blocks	Free
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yams, 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:	Free
	A. Domestic and laundry type washing machines, wringers and mungles; shaker tumblers; tumble dryers; ironing machines and steam presses for pressing garments; dry cleaning machines	...
	B. Other	...
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles	24%
	...	Free
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)	Free
	...	Free

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

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

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

CHAPTER 85

**ELECTRICAL MACHINERY AND EQUIPMENT;
PARTS THEREOF**

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

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

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

Tariff No.	Tariff Heading	Sales Tax Rate
85.19 (contd.)	A. Suitable for use in road motor vehicles or domestic appliances B. Suitable for use as parts of radio or television receiving sets or radiograms C. Other	12% 18% Free
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); electrically ignited photographic flash-bulbs:	
	A. Filament lamps designed to operate on voltages of 100 to 250 volts, of 200 watts or less, but not including tubular, miniature or coloured indicator lamps	12%
85.21	B. Other	12%
	Thermionic, cold cathode and photocathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray -tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted transistors and similar mounted devices incorporating semi-conductors; mounted piezo-electric crystals:	
	A. Industrial B. Suitable for use as parts of radio or television receiving sets or radiograms C. Other	Free 18% 12%
85.22	Electrical goods and apparatus (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter:	
	A. Mixing units for sound reproduction ... B. Other	24% Free
85.23	insulated (including enamelled or amodised) electric wire, cable, bars, strip and the like (including coaxial cable), whether or not fitted with connectors:	
	A. Having conductors of plain, high conductivity copper or aluminium wires, insulated or sheathed with polyethelene or polyvinylchloride or both, whether or not steel wire armoured, of which the single, or any individual core, as the case may be, exceeds one-sixteenth of an inch in diameter and of which the overall greatest cross-sectional width does not exceed 11/4 inches B. Other	Free Free

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

SECTION XVII

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

CHAPTER 87

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

<i>Tariff NO.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys	Free
87.02	Motor vehicles for the transport of persons, goods or materials (including sport motor vehicles other than those of heading No. 87.09):	

Tariff No.	Tariff Heading	Sales Tax Rate
87.02 (contd.)	<p>A. Passenger carrying motor-cars (including estate cars, station wagons, motor-caravans, mini-buses and the like):</p> <p>1. If Sales Tax has not previously been paid in Tanzania-Where the maximum cylinder capacity of the vehicle-</p> <ul style="list-style-type: none"> (i) does not exceed 1200 c.c. ... 25% (ii) exceeds 1200 c.c. but does not exceed 2000 c.c. ... 321% (iii) exceeds 2000 c.c. but does not exceed 2250 c.c. ... 40% (iv) exceeds 2250 c.c. ... 50% <p>Provided that:</p> <p>(I) In the case of a used motor vehicle the value for purposes of assessing sales tax shall be deemed to be the following percentages of the aggregate of the c.i.f. value and fiscal entry and import duties which would have been its taxable value if registered when new. If the period of use prior to the date on which the liability to sales tax arose is:</p> <ul style="list-style-type: none"> (a) less than one year-90 % of new value (b) exceeds one year but does not exceed two years-75 % of new value (q) exceeds two years but does not exceed five years-60 % of new value (d) exceeds five years but does not exceed eight years--40 % of new value (e) exceeds eight years-20% of new value <p>(II) In the case of a vehicle registered in Tanzania prior to June 13, 1974 and in respect of which registration tax under the Motor Vehicles (Tax on Registration and Transfer) Act, 1972 has been or is deemed to have been paid, such payment shall be deemed to constitute payment of sales tax in Tanzania</p> <p>2. Other</p>	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
87.02 (contd.)	<p>B. Ambulances and hearses</p> <p>C. Dumpers</p> <p>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</p> <p>E. Load-carrying vehicles of a capacity of less than 3 tonnes:</p> <p>1. If Sales Tax has not previously been paid in Tanzania-Where the maximum cylinder capacity of the vehicle</p> <ul style="list-style-type: none"> (i) does not exceed 1200 c.c. ... (ii) exceeds 1200 c.c. but does not exceed 2000 c.c. (iii) exceeds 2000 c.c. but does not exceed 2250 c.c. (iv) exceeds 2250 c.c. <p>Provided that:</p> <p>(1) In the case of a used motor vehicle the value for purposes of assessing sales tax shall be deemed to be the following percentages of the aggregate of the c.i.f. value and fiscal entry and import duties which would have been its taxable value if registered when new. If the period of use prior to the date on which the liability to sales tax arose is:</p> <ul style="list-style-type: none"> (a) less than one year-90 % of new value (b) exceeds one year but does not exceed two years-75% of new value (c) exceeds two years but does not exceed five years-60% of new value (d) exceeds five years but does not exceed eight years-40 % of new value (e) exceeds eight years-20 % of new value 	<p>Free</p> <p>Free</p> <p>Free</p> <p>25%</p> <p>321%</p> <p>40%</p> <p>50%</p>

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
87.02 (contd.)	(II) In the case of a vehicle registered in Tanzania prior to June 13, 1974 and in respect of which registration tax under the Motor Vehicle (Tax on Registration and Transfer) Act, 1972 has been or is deemed to have been paid, such payment shall be deemed to constitute payment of sales tax in Tanzania.	
87.03	F. Other 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 B. Lorries fitted with ladders or elevator platforms for the maintenance of street fighting, overhead cables and the like C. Spraying lorries of all kinds D. Mobile radiological units and mobile clinics E. Other Chassis fitted with engines, for the motor vehicles falling within headings Nos. 87.01, 87.02 or 87.03	Free Free Free Free Free Free Free Free
87.04	Bodies (including cabs) for the motor vehicles falling within headings Nos. 87.01, 87.02, or 87.03	Free
87.05	Parts and accessories of the motor vehicles falling within headings Nos. 87.01, 87.02 or 87.03: A. Specialised parts of vehicles of 87.01 or 87.02B, C and D (1) or 87.03A, B, C and D B. Parts of vehicles for assembly into complete vehicles by a manufacturer approved in that behalf by the Minister C. Other	Free Free Free
87.07	Works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods (for example, fork-lift trucks and platform trucks);	12%

Tariff No.	Tariff Heading	Sales Tax Rate
87.07 (contd.)	tractors of the type used on railway station platforms; parts of the foregoing trucks and tractors	Free
87.08	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Free
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side cars of all kinds	Free
	1. If Sales Tax has not previously been paid in Tanzania-	20%
	Provided that:	
	(1) In the case of a used motor vehicle the value for purposes of assessing sales tax shall be deemed to be the following per centages of the aggregate of the c.i.f. value and fiscal entry and import duties which would have been its taxable value if registered when new. If the period of use prior to the date on which the liability to sales tax arose is:	
	(a) less than one year-90 % of new value	
	(b) exceeds one year but does not exceed two years--75 % of new value	
	(q) exceeds two years but does not exceed five years-60 % of new value	
	(d) exceeds five years but does not exceed eight year- 40 % of new value	
	(e) exceeds eight years-20 % of new value	
	(II) In the case of a vehicle registered in Tanzania prior to June 13, 1974 and in respect of which registration tax under the Motor Vehicles (Tax on Registration and Transfer) Act, 1972 has been or is deemed to have been paid, such payment shall be deemed to constitute payment of sales tax in Tanzania.	
	2. Other	Free

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

SECTION XVIII

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

CHAPTER 90

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material: A. Suitable for use with the articles of sub-headings 90-05, 90.07B or 90.09B B. Other	24%
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked: A. Suitable for use with the articles of sub-headings 90.05, 90.07B or 90.09B ... B. Other	Free
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like: A. For goggles, other than those of sub-heading 90.04B	24% 12%

Tariff No.	Tariff Heading	Sales Tax Rate
90.03	B. Other	Free
(contd.)	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	12%
90.05	Refracting telescopes (monocular and binocular) prismatic or not	24%
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	
90.07	Photographic cameras; photographic flash-light apparatus:	Free
	A. Cameras, specialised for medical use; survey cameras; lithographic process cameras	Free
	B. Other	24%
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles	24%
90.09	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers:	24%
	A. Enlargers and reproducers of an industrial nature	Free
	B. Other	24%
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (contact type); spools or reels for film; screens for projectors:	
	A. Specialised machines and apparatus of an industrial nature	Free
	B. Other	24%
90.11	Microscopes and diffraction apparatus, electron and proton	Free
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image	Free
90.13	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter:	Free
	A. Hand magnifying glasses and magnifiers	12 %

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

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

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

CHAPTER 91
CLOCKS AND WATCHES AND PARTS THEREOF

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

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

CHAPTER 92

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

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

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

SECTION XIX
Arms and Ammunition; Parts thereof

CHAPTER 93
ARMS AND AMMUNITION; PARTS THEREOF

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

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

SECTION XX

Miscellaneous Manufactured Articles

CHAPTER 94

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
94.01	Chairs and other seats other than those within heading No. (94-02), whether or not convertible into beds, and parts thereof: A. If sales tax has been paid on materials ... B. Other	Free
94.02	Medical, dental, surgical or veterinary furniture (for example, operating tables; hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles: A. Hairdressers' chairs and parts thereof B. Other	12%
94.03	Other furniture and parts thereof: A. If sales tax has been paid on materials ... B. Other	24% Free
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material	Free 12%.

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

CHAPTER 96

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles	
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops: A. Specialised parts of industrial machinery and appliances B. Hand scrubbing brushes and footwear cleaning brushes of natural fibre mounted in or backed by wood ... C. Paint, distemper, varnish, tar and similar flat brushes: (1) Not exceeding 6-35 cm. in width ... (2) Exceeding 6.35 cm. in width ... D. Other	Free Free 12% 12% 12%
96.03	Prepared knots and tufts for broom and brush making	12%
96.04	Feather dusters	Free
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material ...	Free
96.06	Hand sieves and hand riddles, of any material: A. Of a kind used for domestic purposes ... B. Other	24% Free Free

CHAPTER 97

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
97.01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor-cars); dolls' prams and dolls' push-chairs	
97.02	Dolls	129.
97.03	Other toys; working models of a kind used for recreational purposes	12%
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites): A. Playing cards of all kinds B. Other	24% 24%
97.05	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)	24%
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04)	12%
97.07	Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds", lark mirrors and similar hunting or shooting requisites: A. Artificial flies for fishing B. Other	24% 24%
97.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	24 %.

CHAPTER 98
MISCELLANEOUS MANUFACTURED ARTICLES

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles	
98.02	Slide fasteners and parts thereof	12%
98.03	Fountain pens, stylograph pens and pencils (including ball-point pens And pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those failing within heading No. 98.04 or 98.05	12%
98.04	Pen nibs and nib points	18%
98.05	Pencils (other than pencils of heading No. 98.03); pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors and billiard chalks ...	12%
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not	12%
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	Free
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes ...	12%
98.09	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar, forms; copying pastes with a basis of gelatin whether or not on a paper or textile backing	12%
98.10	Mechanical lighters and Isimilar lighters, including chemical and Ieectrical lighters, and parts thereof, excluding flints and wicks: A. Portable lighters, complete or incomplete (including bodies) B. Parts of portable lighters C. Other lighter and parts thereof	12%
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	12%
98.12	Combs, hair-slides and the like	24%
98.13	Corset busks and similar supports for articles of apparel or clothing accessories	12%

Tariff NO.	Tariff <i>Heading</i>	<i>Sales Tax Rate</i>
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor ...	24%
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners	12%
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing ...	12%

SECOND SCHEDULE

(Section 36)

EXEMPTIONS FROM TAX

PART A

Schedule articles imported 11 Purchased before clearance through the Customs by Government, Public Bodies, Privileged Persons and Institutions:

1. The President.

Articles for use by the President.

2. East African Community.

Articles for the use of the East African Community.

3. *Commonwealth and other Governments.*

(1) Articles 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) Articles for the use of any of the armed forces of any allied power.

4. *Diplomatic privileges.*

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

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

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

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

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

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

6. *Contractors to Government.*

Machinery, Plant, materials and rolling stock for use by an individual or firm under contract to the Government of Tanzania, or with prior approval of the Government, under contract to the East African Community, where such exemption forms part of the terms of the contract.

7. *War Grave Commission.*

Articles, 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, 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 Commissioner for National Education and subject to such limitations and conditions as the Commissioner may impose.

9. Red Cross.

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

10. Seafarer's Welfare.

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

11. Religious Bodies.

Furniture, including altars, fonts and pulpits, ornaments of a non-consumable nature, stained glass windows, alter tread and communication wafers, sacramental wine, altar linen and vestments, belts, 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.

12. Youths Associations.

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

13. Disabled Drivers.

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

14. 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.

15. Red Locust Control Service.

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

PART B**GENERAL EXEMPTIONS****1. Aircraft Operations.**

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

(2) Kerosene, aviation spirit and similar fuels imported or purchased before clearance through the Customs solely for use in aircraft engines.

2. Containers and Pallets.

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

(2) Pallets of any material.

3. Films.

(1) Film strips and slides of scientific, educational or religious nature.

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

4. Film Projectors.

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

5. 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.

6. Life saving apparatus.

Lifebelts, lifebouys and other lifesaving equipment.

7 Packing and lagging.

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

8 Passengers baggage.

Articles imported by passengers arriving from places outside Tanzania, subject to the limitations and conditions specified in the following paragraphs:-

(1) The articles 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 Tanzania;

W of such kinds and in such quantities as the proper officer may allow; and

(d) shall not be disposed of by the passenger in Tanzania within two years of the date of importation.

(2) The following articles shall not be exempted under this item-

(a) alcoholic beverages of all kinds, perfumed spirits and tobacco and manu-
factures 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 articles, or articles for sale or disposal to other persons.

(3) Subject to paragraphs (1) and (2) of this item, the following articles 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 Tanzania-

(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;

(4) Subject to the provisions of paragraphs (1) and (2) of this item, the following articles may be exempted under this item when imported as baggage by a person who the proper officer is satisfied is making temporary visit not exceeding six months to Tanzania-

(a) non-consumable articles imported for his personal use during his visit which he intends to take out with him when he leaves Tanzania 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 articles may be exempted under this item when imported as baggage by a person who the proper officer is satisfied is a resident of Tanzania returning from a visit to any place outside Tanzania-

(a) wearing apparel;

(b) personal and household effects which have been in his personal use or household use, but not including bicycles, cinema 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.

(a) Subject to Paragraph (1) of this item, and subject to sub-paragraphs (b) and (c), of this paragraph, tax shall not be levied on the following articles 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 litre, of which not more than 0.25 litres may be perfume;

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

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

(7) Subject to paragraphs (1) and (2) of this item, the exemptions granted in accordance with paragraphs (3), (4) and (5) of this item may be allowed in respect of baggage imported within two months of the arrival of the passenger or such further period as the Commissioner may allow. The tax free allowance granted in accordance with paragraph (6) of this item shall not be allowed in respect of articles specified in that paragraph imported in unaccompanied baggage.

9. Printed Matter.

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

10. Protective apparel, clothing, accessories and equipment.

Articles of apparel, clothing, accessories 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.

11. Samples and Miscellaneous Articles.

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

12. Ship and Boat Parts, Accessories and Fittings.

parts designed for ships, boats and canoes and specialized accessories and fittings therefor, but not including batteries or sparking plugs.

13. Signs, Name-Plates, Licence and 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 equipments imported solely for use by a Local Authority.

14. 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.

15. Timber.

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

16. 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 museum approved for the purpose of such importation by the Government.

17. Tombstones and Memorials.

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

18. Educational Articles and Materials.

Blackboards, blackboard cleaners and blackboard instruments, crayons, lead pencil (but not including propelling pencils and the like), eraser rubbers, rulers (not exceeding 131 centimetres); compasses, set-squares, penholders, pen nibs other than fountain and stylograph pen nibs, ink wells, not including ink wells in desk sets writing ink powder.

19. 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.

20. 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 vertical with ribs or grooves recognizable by touch.
- (4) "Winchester" bottles of 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.

21. Printing Paper.

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

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



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Clerk of the National Assembly