

THE FINANCE ACT, 2005**No. 6 of 2005***Date of Assent: 24th November, 2005**Date of Commencement: See Section 1***An Act of Parliament to amend the law relating to various taxes and duties and for matters incidental thereto****ENACTED** by the Parliament of Kenya, as follows -**PART I-- PRELIMINARY**

1. This Act may be cited as the Finance Act, 2005, and shall come into operation, or be deemed to have come into operation, as follows –

Short title and
Commencement.

(a) sections 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21(b), 22, 27(b), 29, 30, 31, 32, 33(a) and 34, on the 9th June, 2005;

(b) sections 3(b), 3(c), 27(a), 33(b), 35, 37, 41, 42, 43, 44, 45 and 46, on the 1st July, 2005;

(c) section 39, on the 1st October, 2005;

(d) sections 21(a), 21(c), 23(a), 23(b), 24, 25(a), 25(b), 25(c), 26, 28, 35, 36, 38, 48, 52, 54, 55, 56, and 57, on the 1st January, 2006;

(e) section 47, on the 1st August, 2005; and

(f) all other sections, on the 8th June, 2005.

PART II – CUSTOMS AND EXCISE

Amendment of
Section 166A of
Cap. 472.

2. Section 166A of the Customs and Excise Act is amended by deleting the words “as soon as may be practicable” appearing in subsection (4) and substituting therefor the words “within seven working days”

Amendment of
the Fifth
Schedule to
Cap. 472.

3. The Fifth Schedule to the Customs and Excise Act is amended in the manner specified in -

- (a) item 1 of the First Schedule;
- (b) item 1A of the First Schedule; and
- (c) item 3 of the First Schedule

PART III -- VALUE ADDED TAX

Amendment of
Section 2 of Cap
476.

4. Section 2 of the Value Added Tax Act is amended

- (a) in subsection (1) -
 - (i) by deleting the definitions of “designated person” and “designated supplies”;
 - (ii) by deleting the definition of “duty of customs” and substituting therefor the following new definition -

“duty of customs” means excise duty, import duty, export duty, suspended duty, dumping duty, levy, cess, imposition, tax or surtax charged under any law for the time being in force relating to customs or excise;

(iii) by inserting the following new definitions in proper alphabetical sequence -

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

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

(b) by deleting subsection (2) and substituting therefor the following new subsection -

(2) For the purposes of this Act, goods shall be classified by reference to the tariff numbers set out in Annex 1 to the Protocol on the Establishment of the East African Community Customs Union and in interpreting that Annex, the general rules of interpretation set out therein shall, *mutatis mutandis*, apply.

5. Section 9 of the Value Added Tax Act is amended-

Amendment of
Section 9 of Cap
476.

(a) in subsection (1), by deleting the words “Customs and Excise Act” appearing in paragraph (c) and substituting therefor the words “East African Community Customs Management Act, 2004”.

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(b) in subsection (4), by inserting the words “imposed under the Hotels and Restaurants Act” immediately after the word “Levy” appearing in paragraph (a);

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(c) by deleting subsection (10).

Amendment of
Section 11 of
Cap. 476.

6. Section 11 of the Value Added Tax Act is amended-

(a) in subsection (1A), by deleting the words “and Excise” appearing immediately after the word “Customs” in paragraph (c);

(b) in subsection (1C) by deleting the words “additional tax” and substituting therefor the word “interest”;

(c) in subsection (1D) by deleting the words “additional tax” and substituting therefor the word “interest”;

(d) in subsection (2), by inserting the following new paragraph immediately after paragraph (a) --

“(aa) tax withheld by appointed tax withholding agents”.

Insertion of
Section 11B in
Cap. 476.

7. The Value Added Tax Act is amended by inserting the following new section immediately after section 11A-

Deduction
of tax on
exempt
goods.

11B. Where a registered person acquires any goods exempt from tax under Part II(i) of the Second Schedule, the price paid for such goods shall, notwithstanding any other provision of this Act, be deemed to be inclusive of tax which may be deducted in accordance with section 11.

Amendment of
Section 15 of
Cap. 476.

8. Section 15 of the Value Added Tax Act is amended by deleting the words “additional tax” wherever they occur and substituting therefor the word “interest”.

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9. Section 19 of the Value Added Tax Act is amended in subsection (2) by deleting the words “as soon as may be practicable” and substituting therefor the words “within seven working days”.

Amendment of
Section 19 of
Cap. 476.

10. Section 23 of the Value Added Tax Act is amended in subsection (3) by deleting the words “Customs and Excise Act” appearing in paragraph (i) and substituting therefor the words “East African Community Customs Management Act, 2004”.

Amendment of
Section 23 of
Cap. 476.

11. Section 25 of the Value Added Tax Act is amended by deleting the words “additional tax” appearing in subsections (2) and (3) and substituting therefor the word “interest”.

Amendment of
Section 25 of
Cap. 476.

12. The Value Added Tax Act is amended by inserting the following new sections immediately after section 28 –

Insertion of
sections 28A—
28E in Cap. 476.

Application
of
information
technology.

28A. Subject to such conditions as the Commissioner may prescribe, tax formalities or procedures may be carried out by use of information technology.

Users of the
tax
computerized
system.

28B(1). A person who wishes to be registered as a user of a tax computerized system may apply in writing to the Commissioner who may –

(a) grant the application subject to such conditions as he may impose; or

(b) reject the application.

(2) A person shall not access, transmit to, or receive information from, a tax computerized system unless that person is a registered user of the system.

Cancellation
of
registration
of registered
user.

28C Where at any time the Commissioner is satisfied that a person who is a registered user of a tax computerized system has –

(a) failed to comply with any condition of registration imposed by the Commissioner under section 28B of this Act;

(b) failed to comply with, or has acted in contravention of, any condition under the regulations; or

(c) been convicted of an offence under this Act relating to improper access to or interference with a tax computerized system,

the Commissioner may cancel the registration of that user.

Unauthorized
access to or
improper use
of tax
computerized
system.

28D (1) A person commits an offence if he –

(a) knowingly and without lawful authority, by any means gains access to or attempts to gain access to any tax computerized system; or

(b) having lawful access to any tax computerized system, knowingly uses or discloses information obtained from such system for a purpose that is not authorized; or

(c) knowing that he is not authorized to do so, receives information obtained from any tax computerized system, and uses, discloses, publishes, or otherwise disseminates such information.

(2) A person who commits an offence under subsection (1) shall be liable, on conviction –

(a) in the case of an individual, to imprisonment for a term not exceeding two years, or to a fine not exceeding four hundred thousand shillings;

(b) in the case of a body corporate, to a fine not exceeding one million shillings.

Interference with tax computerized system.

28E A person commits an offence if he knowingly –

(a) falsifies any record or information stored in any tax computerized system; or

(b) damages or impairs any tax computerized system; or

(c) damages or impairs any duplicate tape or disc or other medium on which any information obtained from a tax computerized system is held or stored otherwise than with the permission of the Commissioner,

and shall be liable on conviction to imprisonment for a term not exceeding three years, or to a fine not exceeding eight hundred thousand shillings.

13. Section 57 of the Value Added Tax Act is amended-

Amendment of section 57 of Cap. 476.

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(a) in subsection (1), by deleting the words “Customs and Excise Act” and substituting therefor the words “East African Community Customs Management Act, 2004”;

(b) in subsection (2), by deleting the words “section 127 of the Customs and Excise Act” and substituting therefor the words “section 122 of the East African Community Customs Management Act, 2004”.

Repeal and replacement of Second Schedule to Cap. 476.

14. The Value Added Tax Act is amended by repealing the Second Schedule and replacing it with the new Second Schedule set out in the Second Schedule to this Act.

Repeal and replacement of Fourth Schedule to Cap. 476.

15. The Value Added Tax Act is amended by repealing the Fourth Schedule and replacing it with the new Fourth Schedule set out in the Third Schedule to this Act.

Amendment of the Fifth Schedule to Cap. 476.

16. The Fifth Schedule to the Value Added Tax Act is amended by deleting Part B and inserting new Parts B and C as set out in the Fourth Schedule to this Act.

Amendment of the Sixth Schedule to Cap. 476.

17. The Sixth Schedule to the Value Added Tax Act is amended -

(a) in paragraph 1(c), by deleting subparagraph (ii) and substituting therefor the following new subparagraph -

(ii) any of the services set out in the Fourth Schedule;

(b) by deleting paragraph 15 and substituting therefor the following new paragraph -

15. Where a person ceases to make taxable supplies, he shall, without delay, notify the Commissioner of the date of cessation and shall furnish to the Commissioner, a return showing details of -

a) materials and other goods in stock and their value and shall pay any tax due hereon; and

(b) all other taxable assets and their value,

within thirty days from the date on which he ceased to make such supplies.

(c) in paragraph 21, by deleting the words “seven days” appearing in subparagraph (b) and substituting therefor the words “fourteen days”.

18. The Seventh Schedule to the Value Added Tax Act is amended by inserting the following new paragraph immediately after paragraph 9 –

Amendment of
the Seventh
Schedule to
Cap. 476.

10(1) Any appointed tax withholding agent who fails to –

(a) withhold and remit the tax as required under section 19A(2);

(b) issue a withholding tax certificate as required under regulation 3(b) of the Value Added Tax (Tax Withholding) Regulations; or

(c) submit a return as required under the Value Added Tax (Tax Withholding) Regulations,

shall be liable to a penalty of ten thousand shillings, or ten percent of the tax due, whichever is the higher.

(2) Any person who, not being a tax withholding agent, holds himself out as such, shall be liable to a penalty of ten thousand shillings, or ten percent of the tax withheld, whichever is the higher.

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Amendment of
the Eighth
Schedule to
Cap. 476.

19. The Eighth Schedule to the Value Added Tax Act is amended -

(a) in Part A, by deleting the words “section 143 of the Customs and Excise Act” appearing in item 22(1)(b) and substituting therefor the words “section 117 of the East African Community Customs Management Act, 2004”.

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2004.

(b) in Part B, by deleting the words “Customs and Excise Act” appearing in item 4(2) and substituting therefor the words “East African Community Customs Management Act, 2004”.

PART IV – INCOME TAX

Amendment of
section 2 of
Cap. 470.

20. Section 2 of the Income Tax Act is amended by inserting the following new definitions in proper alphabetical sequence –

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

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

Amendment of
section 5 of Cap. 470.

21. Section 5 of the Income Tax Act is amended -

(a) in subsection (2), by deleting the expression “twenty four thousand shillings” appearing in paragraph (b) and substituting therefor the expression “thirty six thousand shillings”;

(b) in subsection (2B)(a), by inserting the following new proviso-

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Provided that where such vehicle is hired or leased from a third party, the employee shall be deemed to have received a benefit in that year of income equal to the higher of –

- (i) the cost of hiring or leasing; and
- (ii) the prescribed rate of benefit.

(c) in subsection 4, by deleting paragraph (b) and substituting therefor the following new paragraph -

(b) in the case of a full-time employee (which expression includes a whole time service director, or a director who controls more than five percent of the share capital or voting power of a company) the value of any medical services provided by the employer:

Provided that in the case of a director other than a whole time service director, the value of the services shall be subject to such limit as the Minister may, from time to time, prescribe.

22. Section 8 of the Income Tax Act is amended in subsection (5), by deleting the words “other than an unregistered pension or individual retirement fund or scheme established by a tax exempt person” appearing in paragraph (f).

Amendment of
section 8 of Cap.
470.

23. Section 15 of the Income Tax Act is amended-

Amendment of
section 15 of
Cap. 470.

(a) by adding the following new paragraph at the end of subsection (2) –

(v) club subscriptions paid by an employer on behalf of an employee;

(b) in subsection (3), by deleting the expression “one hundred thousand shillings” appearing in paragraph (b) and substituting therefor the expression “one hundred and fifty thousand shillings”.

Amendment of
section 16 of
Cap. 470.

24. Section 16 of the Income Tax Act is amended in subsection (2)(a), by adding the following at the end of subparagraph (v) –

“except as provided in section 15(2)(v)”.

Amendment of
section 22A of
Cap. 470.

25. Section 22A of the Income Tax Act is amended -

(a) in subsection (1), by deleting paragraph (c) and substituting therefor the following new paragraph -

(c) two hundred and forty thousand shillings (or, where contributions are made to registered funds of the employer in respect of a part year of service of the member, twenty thousand shillings per month of service);

(b) in subsection (2), by deleting paragraph (c) of the proviso and substituting therefor the following new paragraph –

(c) two hundred and forty thousand shillings (or, where contributions are made to registered funds of the employer in respect of a part year of service of the member, twenty thousand shillings per month of service);

(c) in subsection (3), by deleting the expression “two hundred and ten thousand shillings” appearing in paragraph (c) and substituting therefor the expression “two hundred and forty thousand shillings”.

26. Section 22B of the Income Tax Act is amended in subsection (2), by deleting paragraph (c) and substituting therefor the following new paragraph -

Amendment of
section 22B of
Cap. 470.

(c) two hundred and forty thousand shillings (or, where contributions are made on behalf of the individual by his employer in respect of a part year of service of the individual, twenty thousand shillings per month of service) reduced by the amount of the contributions made by the individual or by an employer on behalf of the individual to the National Social Security Fund in that year.

27. Section 35 of the Income Tax Act is amended -

Amendment of
section 35 of
Cap. 470.

(a) in subsection (1), by adding the words “and audit fees for analysis of maximum residue limits paid to a non-resident laboratory or auditor” at the end of paragraph (a);

(b) by inserting the following new subsection immediately after subsection (6B)-

(6C) Subject to subsection (6B), the provisions of this Act relating to appeals to local committees against assessment shall apply *mutatis mutandis* to appeals under this section.

28. Section 45 of the Income Tax Act is amended in the proviso to subsection (1), by deleting the expression “consisting of wife’s employment income, wife’s professional income or wife’s self employment income”.

Amendment of
section 45 of
Cap. 470.

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Amendment of
section 72 of
Cap. 470.

29. Section 72 of the Income Tax Act is amended in subsection (1), by deleting the expression “section 52A” appearing in paragraph (a) and substituting therefor the expression “section 52B”.

Amendment of
section 84 of
Cap. 470.

30. Section 84 of the Income Tax Act is amended in subsection (2), by deleting the words “sixty days” and substituting therefor the words “thirty days”.

Amendment of
section 96 of
Cap. 470.

31. Section 96 of the Income Tax Act is amended in subsection (4), by deleting the words “as soon as may be practicable” and substituting therefor the words “within seven working days”

Amendment of
section 124 of
Cap. 470.

32. Section 124 of the Income Tax Act is amended in subsection (1), by inserting the title “Senior Deputy Commissioner”, immediately before the title “Deputy Commissioner”

Amendment of
section 125 of
Cap. 470.

33. Section 125 of the Income Tax Act is amended-

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

(1A) An officer appointed under section 13 of the Kenya Revenue Authority Act for purposes of this Act shall, on appointment, make and subscribe before a magistrate or commissioner for oaths, a declaration in the prescribed form.

(b) in subsection (3), by inserting the following new paragraph immediately after paragraph (c) -

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Cap. 213A. (d) an officer from providing to the Board established under the Higher Education Loans Board Act, the name and address of any person granted an education loan or his employer, where such information is required for the performance of the Board's official duties in recovery of the education loans.

34. The Income Tax Act is amended by inserting the following new sections immediately after section 127 -

Insertion of sections 127A-127E in Cap. 470.

Application of Information Technology.

127A. Subject to such conditions as the Commissioner may prescribe, income tax formalities or procedures may be carried out by use of information technology.

Users of the tax computerized system.

127B. (1) A person who wishes to be registered as a user of a tax computerized system may apply in writing to the Commissioner who may-

(a) grant the application subject to such conditions as he may impose; or

(b) reject the application.

(2) A person shall not access, transmit to, or receive information from, a tax computerized system unless that person is a registered user of the system.

Cancellation of registration of registered user.

127C. Where at any time the Commissioner is satisfied that a person who is a registered user of a tax computerized system has -

(a) failed to comply with a condition of registration imposed by the Commissioner under section 127B;

(b) failed to comply with, or has acted in contravention of, any conditions under the rules; or

(c) been convicted of an offence under this Act relating to improper access to or interference with a tax computerized system.

the Commissioner may cancel the registration of that user.

Unauthorized access to or improper use of tax computerized system.

127D. (1) A person commits an offence if he –

(a) knowingly and without lawful authority, by any means gains access to or attempts to gain access to any tax computerized system, or

(b) having lawful access to any tax computerized system, knowingly uses or discloses information obtained from such system for a purpose that is not authorized; or

(c) knowing that he is not authorized to do so, receives information obtained from any tax computerized system, and uses, discloses, publishes, or otherwise disseminates such information.

(2) A person who commits an offence under subsection (1) shall be liable on conviction –

(a) in the case of an individual, to imprisonment for a term not exceeding two years or to a fine not exceeding four hundred thousand shillings; or

(b) in the case of a body corporate, to a fine not exceeding one million shillings.

127E. A person commits an offence if he knowingly –

Interference with tax computerized system.

(a) falsifies any record or information stored in any tax computerized system; or

(b) damages or impairs any tax computerized system; or

(c) damages or impairs any duplicate tape or disc or other medium on which any information obtained from a tax computerized system is held or stored, otherwise than with the permission of the Commissioner,

and shall be liable on conviction to imprisonment for a term not exceeding three years or to a fine not exceeding eight hundred thousand shillings.

35. Part II of the Second Schedule to the Income Tax Act is amended in paragraph 15, by inserting the following new subparagraph immediately after subparagraph (5)-

Amendment of the Second Schedule to Cap. 470.

(6) Where capital expenditure of a kind referred to in subparagraph (1) is incurred on or after the 1st January, 2006, that subparagraph shall be read as though the expression “two million shillings” were substituted for “thirty thousand shillings” wherever the latter expression occurs.

36. The Third Schedule to the Income Tax Act is amended in Head B, by renumbering the existing item 2(e) as item (f) and inserting the following new item -

Amendment of the Third Schedule to Cap. 470.

Cap. 485A (e) in the case of a company newly listed on any securities exchange approved under the Capital Markets Act which has at least forty percent of its issued share capital listed, twenty percent for the period of five years commencing immediately after the year of income following the date of such listing.

PART V – MISCELLANEOUS

Insertion of sections 74A and 74B in Cap. 27.

37. The Bills of Exchange Act is amended by inserting the following new sections immediately after section 74 –

Presentment of cheque by electronic means.

74A. (1) A banker to whom a cheque is first presented by the holder (hereinafter referred to as “the presenting banker”) may present the cheque for payment by transmitting, through electronic means, an image and the payment information thereof to the banker on whom it is drawn.

(2) Notwithstanding subsection (1), if at any time before payment is made, the banker on whom a cheque is drawn requests for the physical presentment of the cheque-

(a) the presentment under subsection (1) shall be disregarded; and

(b) section 74B shall not apply.

(3) A request under subsection (2) for the physical presentment of a cheque shall not constitute dishonour of the cheque by non-payment.

(4) For the avoidance of doubt, any payment made upon presentment in accordance with this

section shall not be taken to have been made outside the ordinary course of business, in bad faith or negligently, by reason only that it is made upon electronic transmission of an image and the payment information of the cheque rather than the physical presentment of the cheque.

(5) Where presentment of a cheque is made under this section, the presenting banker and the banker on whom the cheque is drawn shall be subject to the same duties in relation to the collection and payment of the cheque as if the cheque itself had been presented for payment.

(6) For the purposes of this section –

(a) the image of a cheque shall comprise the front view and the back view of the cheque; and

(b) the electronic payment information of a cheque shall comprise such particulars as may be prescribed by the Authority under section 74C.

74B (1) Where a cheque presented for payment in accordance with subsection (1) of section 74A is dishonoured by non-payment, the presenting banker may either –

Procedure
where
cheque is
dishonoured.

(a) on its own motion or at the request of the holder, return the cheque to the holder; or

(b) issue to the holder an image return document.

(2) Subject to subsection (3), an image return document shall be deemed to be the cheque to which it relates and may be presented for payment to the presenting banker by the holder to whom it is issued.

(3) An image return document may be presented for payment under subsection (2) if -

(a) the presenting banker states in that document that it is valid for presentment; and

(b) the presentment is made within the period stipulated in the document.

(4) Where an image return document is lost before the expiry of the period stipulated for its presentment, the holder of the document may apply to the drawer of the cheque to which the document relates to provide another cheque of the same amount, and the drawer may be compelled to provide such cheque, subject to his giving security to indemnify the drawer, if required to do so, against all claims arising in case the document alleged to be lost is recovered.

(5) In this section, “image return document” means a document issued by a presenting banker in place of a cheque, containing such particulars as may be prescribed by the rules of the clearing house.

Amendment of
section 10
Cap. 404.

38. Section 10 of the Transport Licensing Act is amended by deleting the words “until the 31st December in the year it is issued” and substituting therefor the words “for a period of twelve months from the month of issue”.

39. Section 2 of the Stamp Duty Act is amended by inserting the following new definition in proper alphabetical sequence-

Amendment of section 2 Cap. 480.

“receipt” includes a printout from a cash register, or a teller machine showing a list of goods purchased and amount tendered or to be tendered for the goods being sold.

40. Section 106 of the Stamp Duty Act is amended in subsection (1) by inserting the words “on the recommendation of the Minister for the time being responsible for matters relating to land” immediately after the words “The Minister may”

Amendment of section 106 of Cap. 480.

41. The Insurance Act is amended by repealing section 179 and replacing it with the following new section-

Repeal and replacement of section 179 of Cap. 487.

Policy Holders' compensation Fund.

179(1) The Minister shall, for the protection of policy holders, establish a policy holders' compensation fund, in this section referred to as “the Fund”, to provide compensation to policy holders of an insolvent insurer.

(2) Where a Fund is established under subsection (1), the Minister shall appoint a board of trustees, in this section referred to as “the Board”, for the management and administration of the Fund.

(3) The Board shall be a body corporate with perpetual succession and a common seal and shall, in its corporate name, be capable of -

(a) suing and being sued;

(b) taking, purchasing or otherwise acquiring, holding, charging or disposing of movable or immovable property;

(c) borrowing or lending money; and

(d) doing or performing all such other acts necessary for the proper performance of its functions under this Act which may lawfully be done or performed by a body corporate.

(4) The Board shall comprise-

(a) a chairman, who shall be a person not connected with any insurer, broker or insurance agency;

(b) one person nominated by insurers carrying on general business;

(c) one person nominated by insurers carrying on long term insurance business;

(d) one person nominated by insurance brokers;

(e) one person representing interests which the Minister considers should be represented on the Board; and

(a) one person nominated by persons carrying on the business of assessing losses in insurance.

(5) The Minister shall prescribe the qualifications and terms of service of the chairman and members of the Board, including the procedure for their appointment

(6) The Minister may require payment of a monthly contribution to the Fund to be paid by every policy holder and insurer, in such amount and at such times as the Minister may,

in consultation with the Board, prescribe.

(7) A contribution required under subsection (6) shall be remitted to the Board by the insurer, in such manner as may be prescribed.

(8) If an insurer, for any reason, fails to pay its contribution to the Board within the prescribed period, the insurer shall be liable to pay to the Board a penalty interest charge, which shall be prescribed by the Minister in consultation with the Board.

(9) If an insurer fails to pay the prescribed contribution to the Board and any outstanding penalty interest charge -

(a) the Board shall terminate the protection of the policyholders of the insurer and as soon as reasonably practicable after terminating such protection, cause the name of the insurer to be published in the gazette;

(b) such insurer shall be liable to having its registration cancelled.

(10) A contribution paid by an insurer to the Board may be treated as an item of the expenses of management of the insurer for the financial year in which the amount is paid.

(11) The Minister may, in consultation with the Board, make regulations generally for the better carrying out the provisions of this section.

42. The Higher Education Loans Board Act is amended by inserting the following new section immediately after section 16-

Insertion of
section 16A in
Cap. 213A.

Responsibility
of Kenya
Revenue
Authority
Cap. 470.

16A. Subject to section 125(3) of the Income Tax Act, the Kenya Revenue Authority shall, at the request of the Board, furnish it with the name and address of a borrower or the employer of a borrower, if such information is known to the Authority.

Amendment of
Section 2 of
Cap. 488.

43. Section 2 of the Banking Act is amended –

(a) in subsection (2), by adding the following new subparagraph at the end of paragraph (a)-

“(v) any company in which an individual is a director”;

(b) by inserting the following new subsection immediately after subsection (2)-

(3) For purposes of subsection (2), the term “control” includes -

(a) the ability to influence, whether directly or indirectly, the composition of the board of directors of a company or any other body corporate; or

(b) holding, directly or indirectly, whether personally or through a holding company or companies or subsidiaries thereof, or in any other way, an aggregate of twenty per centum or more of the voting power of a company or body corporate, whether alone or with associates or with other associates of the company or body corporate.

Amendment of
section 12 of
Cap. 488.

44. Section 12 of the Banking Act is amended by deleting paragraph (c) and substituting therefor the following new paragraph -

(c) purchase or acquire or hold any land or any interest or right therein except such land or interest as may be reasonably necessary for the purpose of conducting its business, or for housing or providing amenities for its staff, where the total amount of such investment does not exceed such proportion of its core capital as the Central Bank may prescribe:

Provided that an institution that had purchased or acquired land or any interest or right therein prior to the commencement of this paragraph shall endeavour to bring its holding or interest in that land within the prescribed limits as soon as reasonably practicable after such commencement and in any event, not later than the 31st December, 2010.

✓ 45. Section 2 of the Hotels and Restaurants Act is amended -

Amendment of
section 2 of
Cap. 494.

(a) by deleting the definition of “hotel” and substituting therefor the following new definition-

“hotel” means premises, other than those specified in the Third Schedule, on which accommodation is supplied or available for supply, with or without food or services, in exchange for money or money’s worth, and includes premises known as -

- (a) service flats;
- (b) service apartments;
- (c) beach cottages;
- (d) holiday cottages;
- (e) game lodges;
- (f) safari camps;
- (g) bandas;
- (h) holiday villas,

and any other premises or establishments used for similar purposes, but does not include-

(i) premises on which the accommodation is under a lease or license of not less than one month, unless by prior arrangement, the occupier may, without penalty, terminate that lease or licence on less than one month's notice;

Cap. 106.

(ii) premises operated by a charitable or religious organization registered under the Societies Act for charitable or religious purposes;

(iii) premises operated by an educational or training institution approved by the Minister for the use of the staff and students of that institution; or

(iv) premises operated by a medical institution approved by the Minister for the time being responsible for health for the use of the staff and students of that institution;

(b) by inserting the following new definition in proper alphabetical sequence -

“Catering Training and Tourism Development Levy” means the levy imposed under section 16.

Amendment of
section 16 of
Cap. 494.

46. Section 16 of the Hotels and Restaurants Act is amended by deleting the expressions “five thousand” and “six months” and substituting therefor the expressions “twenty thousand” and “twelve months” respectively.

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47. The Road Maintenance Levy Fund Act is amended by deleting section (5) and substituting therefor the following –

Amendment of
Section 5 of Act
No. 9 of 1993.

Levies
collected
to be
remitted
to the
collector.

5(1) A remitter shall pay the levy to the collector at the time of importation of the petroleum fuel or at the time of its delivery from the refinery, in such form and manner as the collector may direct.

(2) Payment of the levy under subsection (1) shall be accompanied by Form 2 set out in the Third Schedule.

(3) A remitter shall keep a record of volumes of petroleum fuels imported and levies paid and submit to the Minister a return in the manner prescribed in Form 3 set out in the Third Schedule.

(4) The collector shall keep a record of the volumes of petroleum fuels imported and levies paid and shall submit to the Minister a return in the manner prescribed in Form 4 set out in the Third Schedule.

48. Section 2 of the Coffee Act, 2001, is amended-

Amendment of
Section 2 of No.
9 of 2001.

(a) by inserting the following new definitions in their proper alphabetical sequence -

“Board of Trustees” means the Board of Trustees of the Fund established by section 34;

“Fund” means the Coffee Development Fund established by section 34;

“ trustees” means the trustees of the Board of Trustees;

(c) by deleting the definition of “crop year” and substituting therefor the following new definition-

“crop year” means the period from 1st October to 30th September of the following year;

(d) by deleting the definition of “grower” and substituting therefor the following new definition-

“grower” means any person who cultivates coffee in any area in Kenya and is registered with the Board and includes a co-operative society, co-operative union, growers’ association or a plantation owner;

(e) by deleting the definition of “marketing agent” and substituting therefor the following new definition-

“marketing agent” means a grower licensed by the Board to market his or its clean coffee, or any person duly licensed by the Board and appointed by the grower through a specific agreement to market the grower’s clean coffee”;

(f) by deleting the definition of “marketing of coffee” and substituting therefor the following new definition-

“marketing of coffee” means the offering for sale of clean coffee by a marketing agent;

(g) by deleting the definition of “private miller” and inserting therefor the following new definition-

“private miller” means a person who mills

parchment coffee from his own coffee plantation;

(h) in the definition of “smallholder”, by deleting all the words appearing after the word “station”;

(i) in the definition of “warehouseman”, by inserting the words “his or” after the word “manages”.

49. Section 4 of the Coffee Act is amended -

Amendment of section 4 of No. 9 of 2001.

(a) by deleting paragraphs (a), (b), (c) and (d) and substituting therefor the following new paragraph-

(a) such number of members as may be appointed by the Minister on the basis of their interest and expertise in the coffee industry and approved by the relevant Parliamentary Committee.

(b) by deleting paragraphs (f) and (g) and substituting therefor with the following new paragraphs-

(f) the Permanent Secretary in the Ministry responsible for trade;

(g) the Permanent Secretary in the Ministry responsible for co-operative development.

50. Section 7 of the Coffee Act is amended by deleting subsection(1) and substituting therefor the following new subsection-

Amendment of section 7 of No. 9 of 2001.

No. 6

(1) The object and purpose for which the Board is established is to promote competition in the coffee industry, production, processing and branding of Kenya coffee locally and internationally, and generally to regulate the coffee industry in the public interest.

Amendment of
Section 23 of No.
9 of 2001

51. Section 23 of the Coffee Act is amended-

(a) by inserting the word “commercial” before the words “coffee miller” wherever they appear;

(b) by deleting the proviso to subsection (1) and substituting therefor with the following new proviso-

Provided that commercial milling shall, in accordance with the regulations made under this Act, provide for security of parchment and clean coffee in the custody of the miller.

Amendment of
section 24 of
No. 9 of 2001.

52. Section 24 of the Coffee Act is amended-

(a) in subsection (1) -

(i) by inserting the words “other than a grower” after the word “persons”;

(ii) in paragraph (a) by inserting the words “free on board (f.o.b)” immediately before the word “value”, and the words “less the transaction cost” immediately after the word “case”.

(b) by inserting a new proviso at the end of paragraph (a) as follows-

Provided that where the grower is a co-operative society, co-operative union, growers’

association, or plantation grower marketing the grower's own coffee, such grower shall not be required to furnish a bank guarantee.

(c) by inserting a new subsection immediately after subsection (2) as follows-

(2A) The Board shall register a grower as a marketing agent.

(d) by deleting subsection (4).

53. The Coffee Act is amended by inserting the following new section immediately after section 32-

Insertion of
new section
32A.

Rules **32A.** The Minister shall make rules on the conduct of direct sales of coffee in order to promote competition and to ensure security of the growers' sales proceeds prior to export or transfer to the buyer.

54. The Coffee Act is amended by inserting the following new sections immediately after section 34-

Insertion of new
sections into
No. 9 of 2001.

*Sources of
the Fund.*

34A. The Fund shall consist of -

- (a) any funds provided by bilateral or multi-lateral development partners, for the purpose of the Fund;
- (b) interest on loans and advances made by the Fund; and
- (c) money provided by Parliament for the purpose of the Fund;
- (d) funds from any other source approved by the Trustees.

Board of
Trustees.

34B. (1) The Fund shall be managed by a board of trustees to be known as the Coffee Development Fund Board of Trustees.

(2) The Board of Trustees shall be a body corporate having perpetual succession and a common seal and may, in its corporate name-

(a) sue and be sued;

(b) purchase, hold, manage and dispose of movable and immovable property;

(c) lend or borrow money;

(d) do or perform all such other things or acts necessary for the proper performance of its functions under this Act which may be lawfully performed by a body corporate.

(3) The Board of Trustees shall consist of -

(a) the Permanent Secretary to the Treasury;

(b) the Permanent Secretary in the Ministry for the time being responsible for matters relating to agriculture;

(c) the Permanent Secretary in the Ministry for the time being responsible for matters relating to co-operative development;

(d) six members appointed by the Minister on the basis of their interest and expertise in financial management from -

(i) coffee co-operative societies;

(ii) plantation coffee growers; and

(iii) other coffee experts

and approved by the relevant Parliamentary Committee.

(e) the Managing Trustee, who shall be the secretary to the Board of Trustees.

(4) The trustees shall elect the chairman from amongst the members appointed under subsection (3)(d).

(5) The trustees appointed under subsection (3)(d) shall hold office for a term of three years which shall be renewable for one further term of not more than three years.

(6) The office of a trustee appointed under subsection (3)(d) shall become vacant –

(a) if he resigns his office by notice in writing addressed to the Minister;

(b) if he dies;

(c) if he is adjudged bankrupt;

(d) if he is sentenced to a term of imprisonment by any court;

(e) if the Minister is satisfied that the trustee is physically or mentally incapable of fulfilling the functions of his office, and terminates the appointment of the trustee; or

(f) if he conducts himself in a manner deemed by the Minister to be inconsistent with membership of the Board.

34C.(1) The Board of Trustees shall, through a competitive process, appoint a Managing Trustee

Managing
Trustee
and other staff.

who shall be the chief executive of the Board and responsible for the day to day running of the affairs of the Board.

(2) The Managing Trustee shall possess a post-graduate qualification in management

(3) The Managing Trustee shall hold office for a term of four years which shall be renewable for one further term of not more than four years.

(4) The Board of Trustees may hire such officers and other staff as may be necessary for the proper discharge of the Board's functions under this Act, on such terms and conditions of services as it may determine.

Board of
Trustees may
make rules,
etc.

34D. (1) the Board of Trustees may, from time to time, in consultation with the Minister, make rules for the better management of the Fund.

(2) In making the rules referred to in subsection (1), the Board of Trustees shall take into account the best interests of growers.

(3) Without prejudice to the generality of subsections (1) and (2), the rules may prescribe the terms and conditions, rate of interest, the period of repayment, the form of security or guarantee on which the loans and advances are to be made by the Board, and the manner of recovery thereof from the persons to whom such loans or advances are made.

Amendment of
section 3 of No.
6 of 2004.

55. Section 3 of the Investment Promotion Act is amended in subsection (2) by deleting the word "shall" and substituting therefor the word "may".

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56. Section 4 of the Investment Promotion Act is amended in subsection (1) –

Amendment of
section 4 of No.
6 of 2004.

(c) by deleting the word “five” appearing in paragraph (b) and substituting therefor the word “one”;

(d) by deleting the word “five” appearing in paragraph (c) and substituting therefor the word “one”.

57. Section 6 of the Investment Promotion Act is amended by deleting subsection (3).

Amendment of
section 6 of No.
6 of 2004.

FIRST SCHEDULE

(S.3)

Amendments to the Fifth Schedule to the Customs and Excise Act, Cap 472.

No. 6

FIFTH SCHEDULE

1. Delete Part 1 of the Fifth Schedule to the Customs and Excise Act and insert the following new Part 1.

PART I

TARIFF NO.	GOODS DESCRIPTION	RATE OF DUTY
2009.11.00	Frozen Orange Juice, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.	10%
2009.12.00	Orange juice not frozen, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter, of a brix value not exceeding 20.	10%
2009.19.00	Other Orange juice, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	10%
2009.21.00	Grapefruit juice, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter, of a brix value not exceeding 20.	10%
2009.29.00	Other Grapefruit juice, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	10%
2009.31.00	Juice of any other single citrus fruit, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter, of a brix value not exceeding 20.	10%
2009.39.00	Other juice of any other single citrus fruit, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.	10%
2009.41.00	Pineapple juice unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter, of a brix value not exceeding 20.	10%
2009.49.00	Other pineapple juice, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.	10%
2009.50.00	Tomato juice, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	10%
2009.61.00	Grape juice (including grape must) unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter, of a brix value not exceeding 20.	10%
2009.69.00	Other grape juice, (including grape must), unfermented and not containing added spirit,	10%

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TARIFF NO.	GOODS DESCRIPTION	RATE OF DUTY
	whether or not containing added sugar or other sweetening matter.	
2009.71.00	Apple juice, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter of a brix value not exceeding 20.	10%
2009.79.00	Other apple juice, unfermented and not containing spirit, whether or not containing added sugar or other sweetening matter.	10%
2009.80.00	Juices of any other single fruit or vegetable, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	10%
2009.90.00	Mixtures of juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	10%
2106.90.90	Other food preparations not elsewhere specified or included.	10%
2201.10.00	Mineral waters and aerated waters not containing added sugar or other sweetening matter nor flavoured.	10%
2201.90.00	Ice and snow; other natural or artificial waters not containing added sugar or other sweetening matter nor flavoured.	10%
2202.10.00	Waters including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured.	10%
2202.90.00	Other non alcoholic beverages.	10%
2203.00.10	Stout and porter.	Shs.54 per litre
2203.00.90	Other beer made from malt.	Shs. 42 per litre
2204.10.00	Sparkling wine.	45%
2204.21.00	Other wine, grape must with fermentation prevented or arrested by the addition of alcohol in containers of 2 litres or less.	45%
2205.10.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances in containers of 2 litres or less.	45%
2205.90.00	Vermouth and other wine of fresh grapes flavored with plants or aromatic substances in containers of more than 2 litres.	45%
2206.00.20	Opaque beer (e.g. chibuku).	Shs.54 per litre
2206.00.90	Other fermented beverages, mixtures of fermented beverages and non- alcoholic beverages not elsewhere specified or included.	Shs.54 per litre
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher.	Per proof litre Shs.100 or 35%

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TARIFF NO.	GOODS DESCRIPTION	RATE OF DUTY
2208.20.00	Spirits obtained by distilling grape wine or grape marc.	Per proof litre Shs.100 or 65%
2208.30.00	Whiskies.	Per proof litre Shs.100 or 65%
2208.40.00	Rum and Tafia.	Per proof litre Shs.100 or 65%
2208.50.00	Gin and Geneva.	Per proof litre Shs.100 or 65%
2208.60.00	Vodka.	Per proof litre Shs.100 or 65%
2208.70.00	Liqueurs and cordials.	Per proof litre Shs.100 or 65%
2208.90.10	Distilled spirits (e.g. Konyagi, Uganda Waragi).	Per proof litre Shs.100 or 65%
2208.90.90	Other spirits and other spiritous beverages.	Per proof litre Shs.100 or 65%
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco.	130%
2402.90.00	Other Cigars, cheroots and cigarillos and other cigarettes containing tobacco substitutes.	130%
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion.	130%
2403.91.00	"Homogenised" or "reconstituted" tobacco	130%
2403.99.00	Other manufactured tobacco and manufactured tobacco substitutes	130%
2710.11.10	Motor spirit (gasoline), regular.	Per 1000L @ 20 ^o C Shs.19,505.00
2710.11.20	Motor spirit (gasoline), premium.	Per 1000L @ 20 ^o C Shs.19,895.00.
2710.11.30	Aviation spirit.	Per 1000L @ 20 ^o C Shs.19,895.00.
2710.11.40	Spirit type jet fuel.	Per 1000L @ 20 ^o C Shs.19,895.00
2710.11.50	Special boiling point spirit and white spirit.	Per 1000L @ 20 ^o C Shs.8,500.00.
2710.11.90	Other light oils and preparations.	Per 1000L @ 20 ^u C

TARIFF NO.	GOODS DESCRIPTION	RATE OF DUTY
2710.19.10	Partly refined (including topped crudes).	Shs.8,500.00. Per 1000L @ 20° C
2710.19.21	Kerosene type jet fuel.	Shs.1,450.00. Per 1000L @ 20° C
2710.19.22	Illuminating Kerosene (IK).	Shs.5,755.00. Per 1000L @ 20° C
2710.19.29	Other medium petroleum oils and preparations.	Shs.7,205.00. Per 1000L @ 20° C
2710.19.31	Gas oil (automotive. light, amber, for high speed engines).	Shs.5,300.00. Per 1000L @ 20° C
2710.19.32	Diesel oil (industrial heavy, black, for low speed marine and stationary engines).	Shs.10,305.00. Per 1000L @ 20° C
2710.19.39	Other gas oils.	Shs.3,700.00. Per 1000L @ 20° C
2710.19.41	Residual fuel oils (marine, furnace and similar fuel oils) of a kinematic viscosity of 125 centistrokes.	Shs.6,300.00. Per 1000L @ 20° C
2710.19.42	Residual fuel oils (marine, furnace and similar fuel oils) of a kinematic viscosity of 180 centistrokes.	Shs.600.00. Per 1000L @ 20° C
2710.19.43	Residual fuel oils (Marine, furnace and similar fuel oils) of a kinematic viscosity of 280 centistrokes.	Shs.600.00. Per 1000L @ 20° C
2710.19.49	Other residual fuel oils.	Shs.600.00. Per 1000L @ 20° C
2712.10.00	Petroleum Jelly.	10%
3303.00.00	Perfumes and toilet waters.	10%
3304.10.00	Lip make-up preparations.	10%
3304.20.00	Eye make-up preparations.	10%
3304.30.00	Manicure or pedicure preparations.	10%
3304.91.00	Powders, whether or not compressed.	10%
3304.99.00	Other beauty or make-up preparations and preparations for the care of the skin (other than	10%

TARIFF NO.	GOODS DESCRIPTION	RATE OF DUTY
	medicaments), including sunscreen or sun tan preparations.	
3305.10.00	Shampoos.	10%
3305.20.00	Preparations for permanent waving or straightening of hair.	10%
3305.30.00	Hair lacquers.	10%
3305.90.00	Other preparations for use on the hair.	10%
3307.10.00	Pre-shave, shaving or after-shave preparations.	10%
3307.20.00	Personal deodorants and anti-perspirants.	10%
3307.30.00	Perfumed bath salts and other bath preparations.	10%
3307.49.00	Other preparations for perfuming or deodorizing rooms including odoriferous preparations used during religious rites.	10%
3307.90.00	Depilatories and other perfumed, cosmetic or toilet preparations, not elsewhere specified or included	10%
7101.10.00	Natural pearls.	10%
7101.21.00	Cultured pearls, unworked.	10%
7101.22.00	Cultured pearls, worked.	10%
7102.10.00	Unsorted diamonds.	10%
7102.31.00	Non-industrial diamonds, unworked or simply sawn, cleaved or bruted, but not mounted or set.	10%
7102.39.00	Non-industrial diamonds worked, not mounted or set.	10%
7103.10.10	Tanzanite, unworked simply sawn or roughly shaped.	10%
7103.10.20	Alexandrite, unworked or simply sawn or roughly shaped.	10%
7103.10.90	Other precious stones unworked or simply sawn or roughly shaped.	10%
7103.91.00	Rubies, sapphires and emeralds, worked.	10%
7103.99.10	Tanzanite, worked.	10%
7103.99.20	Alexandrite, worked.	10%
7103.99.90	Other precious stones, semi-precious stones (other than diamonds) otherwise worked.	10%
7104.10.00	Piezo-electric quartz being synthetic or reconstructed precious or semi precious stones.	10%
7104.20.00	Other unworked or simply sawn or roughly shaped synthetic or reconstructed precious or semi-precious stones	10%

TARIFF NO.	GOODS DESCRIPTION	RATE OF DUTY
7104.90.00	Other synthetic or reconstructed precious or semi- precious stones, worked.	10%
7106.91.00	Unwrought silver including silver plated with gold or platinum.	10%
7106.92.00	Semi-manufactured silver including silver plated with gold or platinum.	10%
7107.00.00	Base metals clad with silver, not further worked than semi-manufactured.	10%
7108.11.00	Gold in powder form.	10%
7108.12.00	Other unwrought forms of gold, including gold plated with platinum, non-monetary.	10%
7108.13.00	Other semi-manufactured forms of gold, (including gold plated with platinum).	10%
7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	10%
7111.00.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	10%
7112.30.00	Ash containing precious metal or precious metal compounds.	10%
7113.11.00	Articles of jewellery and parts thereof, of silver, whether or not plated or clad with other precious metal.	10%
7113.19.00	Articles of jewellery and parts thereof, of other precious metal, whether or not plated or clad with other precious metal.	10%
7113.20.00	Articles of jewellery and parts thereof, of base metal, clad with precious metal.	10%
7114.11.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of silver, whether or not plated or clad with other precious metal.	10%
7114.19.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of other precious metal, whether or not plated or clad with other precious metal.	10%
7114.20.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of base metal clad with other precious metal.	10%
7115.90.00	Other articles of precious metal or of metal clad with precious metal.	10%
7116.10.00	Articles of natural or cultured pearls.	10%
7116.20.00	Articles of precious or semi-precious stones (natural, synthetic or reconstructed).	10%
7117.11.00	Cuff-links and studs, of base metal, whether or not plated with precious metal.	10%
7117.19.00	Other imitation jewellery of base metal, whether or not plated with precious metal.	10%
7117.90.00	Other imitation jewellery.	10%
7118.10.00	Coin (other than gold coin), not being legal tender.	10%

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TARIFF NO.	GOODS DESCRIPTION	RATE OF DUTY
8702.10.19	Assembled four wheel drive motor vehicles for the transport of ten persons including the driver (diesel or semi diesel).	20%
8702.10.22	Assembled motor vehicles for the transport of not more than 15 persons (diesel or semi diesel).	20%
8702.10.29	Assembled motor vehicle for the transport of more than 15 but not exceeding 25 persons (diesel or semi diesel).	20%
8702.90.19	Assembled four wheel drive motor vehicles for the transport of 10 persons including the driver.	20%
8702.90.29	Assembled motor vehicles for the transport of 10 persons (including the driver) but not exceeding 25 persons.	20%
8703.10.00	Vehicles specially designed for traveling on snow, golf cars and similar vehicles.	20%
8703.21.90	Assembled passenger motor vehicles with spark-ignition internal combustion reciprocating piston engine with a cylinder capacity not exceeding 1000 cc.	20%
8703.22.90	Assembled passenger motor vehicles with spark-ignition internal combustion reciprocating piston engine with a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc.	20%
8703.23.90	Assembled passenger motor vehicles with spark ignition internal combustion reciprocating piston engine with a cylinder capacity exceeding 1500 cc but not exceeding 3000 cc.	20%
8703.24.90	Assembled passenger motor vehicle with spark-ignition internal combustion reciprocating piston engine with a cylinder capacity exceeding 3000 cc.	20%
8703.31.90	Assembled passenger motor vehicle with compression ignition internal combustion piston engine (diesel or semi diesel) of cylinder capacity not exceeding 1500 cc.	20%
8703.32.90	Assembled passenger motor vehicles with compression ignition internal combustion piston engine (diesel or semi diesel) of cylinder capacity exceeding 1500 cc. but not exceeding 2500 cc.	20%
8703.33.90	Assembled passenger motor vehicles with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2,500 cc.	20%
8703.90.90	Other assembled motor vehicles for the transport of persons.	20%

1A. In Part I-

- (a) delete tariff number 2206.00.90 and its corresponding description and rate of excise duty;
- (b) insert the following new tariff number, description and rate of excise duty in proper numerical sequence -

<i>Tariff. No.</i>	<i>Description</i>	<i>Rate of Excise Duty</i>
2206.00.10	Cider	Shs.54 per litre

2. In paragraph (2) of part II delete the existing rates of excise duty in respect of the category shown in the first column and insert therefor the rate shown in the third column of the schedule hereunder.

CATEGORY	RETAIL SELLING PRICE PER MILLE	RATE OF EXCISE DUTY PER MILLE(KSHS)
A	Upto Shs.1,500	495
B	Shs.1,501 to Shs.2,500	715
C	Shs.2,501 to Shs.3,500	990
D	More than Shs.3,500	1,540

3. Insert a new Part immediately after Part II as follows -

PART III

1. Excise duty on beer shall be charged as follows -

(a) Beer not made from malt	Shs 27 per litre.
(b) Other fermented beverages, mixture of fermented beverages and non-alcoholic beverages not elsewhere specified or included	Shs.54 per litre

- 2 Mobile cellular phone services shall be charged excise duty at the rate of 10% of their excisable value.

SECOND SCHEDULE*(S.14)*

(Replacement of the Second Schedule to the Value Added Tax Act, Cap. 476.)

Delete the Second Schedule and insert the following -

SECOND SCHEDULE*(S.2(1))***EXEMPT GOODS****PART I**

<i>Tariff No.</i>	<i>Tariff Description</i>
0101.10.00	Live pure-bred breeding horses, asses, mules and hinnies.
0101.90.00	Other live horses, asses, mules and hinnies.
0102.10.00	Live pure-bred breeding bovine animals.
0102.90.00	Other live bovine animals.
0103.10.00	Live pure-bred breeding swine.
0103.91.00	Other live swine weighing less than 50 kg.
0103.92.00	Other live swine weighing 50 kg. or more.
0104.10.10	Pure-bred breeding sheep
0104.10.90	Other live sheep
0104.20.10	Live pure-bred breeding goats.
0104.20.90	Other live goats
0105.11.10	Live day old fowls of the species <i>Gallus domesticus</i> , weighing not more than 185g.
0105.11.90	Other live fowls of the species <i>Gallus domesticus</i> , weighing not more than 185g
0105.12.10	Live day old Turkeys not weighing more than 185g.
0105.12.90	Other live Turkeys not weighing more than 185g
0105.19.00	Other live poultry weighing not more than 185g.
0105.92.00	Live fowls of the species <i>Gallus domesticus</i> , weighing not more than 2000g.
0105.93.00	Live fowls of the species <i>Gallus domesticus</i> , weighing more than 2000g.
0105.99.00	Live ducks, geese, turkeys and guinea fowls, weighing more than 2000g.
0106.11.00	Primates.
0106.12.00	Whales, dolphins and porpoises (mammals of the order

Second Schedule (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
	Cetacean); manatees and dugongs (mammals of the order Sirenia).
0106.19.00	Other mammals.
0106.20.00	Reptiles (including snakes and turtles).
0106.31.00	Birds of prey.
0106.32.00	Psittaciformes (including parrots, parakeets, macaws and cockatoos).
0106.39.00	Other Birds.
0106.90.00	Other live animals not elsewhere specified.
0201.10.00	Carcasses and half-carcasses of bovine animals, fresh or chilled.
0201.20.00	Other cuts with bone in, of bovine animals, fresh or chilled.
0201.30.00	Boneless meat of bovine animals, fresh or chilled.
0202.10.00	Carcasses and half-carcasses of bovine animals, frozen.
0202.20.00	Other cuts with bone in, of bovine animals, frozen.
0202.30.00	Boneless meat of bovine animals, frozen.
0203.11.00	Carcasses and half carcasses of swine, fresh or chilled.
0203.12.00	Hams, shoulders and cuts thereof, with bone in, of swine, fresh or chilled.
0203.19.00	Other meat of swine, fresh or chilled.
0203.21.00	Carcasses and half-carcasses of swine, frozen.
0203.22.00	Hams, shoulders and cuts thereof, with bone in, of swine, frozen.
0203.29.00	Other meat of swine, frozen.
0204.10.00	Carcasses and half-carcasses of lamb, fresh or chilled.
0204.21.00	Carcasses and half-carcasses of sheep, fresh or chilled.
0204.22.00	Other cuts with bone in, of sheep, fresh or chilled.
0204.23.00	Boneless meat of sheep, fresh or chilled.
0204.30.00	Carcasses and half-carcasses of lamb, frozen.
0204.41.00	Carcasses and half-carcasses of sheep, frozen.
0204.42.00	Other cuts with bone in, of sheep, frozen.
0204.43.00	Other boneless meat of sheep, frozen.
0204.50.00	Meat of goats, fresh, chilled or frozen.
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.
0206.10.00	Edible offal of bovine animals, fresh or chilled.
0206.21.00	Tongues of bovine animals, frozen.
0206.22.00	Livers of bovine animals, frozen.
0206.29.00	Other edible offal, of bovine animals, frozen.
0206.30.00	Edible offal of swine, fresh or chilled.

<i>Tariff No.</i>	<i>Tariff Description</i>
0206.41.00	Livers of swine, frozen.
0206.49.00	Other edible offal of swine, frozen.
0206.80.00	Edible offal of sheep, goats, horses, asses, mules and hinnies, fresh or chilled.
0206.90.00	Edible offal of sheep, goats, horses, asses, mules or hinnies, frozen.
0207.11.00	Meat of fowls of the species <i>Gallus domesticus</i> , not cut in pieces, fresh or chilled.
0207.12.00	Meat of fowls of the species <i>Gallus domesticus</i> , not cut in pieces, frozen.
0207.13.00	Cuts and edible offal, of fowls of the species <i>Gallus domesticus</i> , fresh or chilled.
0207.14.00	Cuts and edible offal, of fowls of the species <i>Gallus domesticus</i> , frozen.
0207.24.00	Meat of turkeys not cut in pieces, fresh or chilled.
0207.25.00	Meat of turkeys not cut in pieces, frozen.
0207.26.00	Cuts and edible offal, of turkeys, fresh or chilled.
0207.27.00	Cuts and edible offals, of turkeys, frozen.
0207.32.00	Meat of ducks, geese or guinea fowls, not cut in pieces, fresh or chilled.
0207.33.00	Meat of ducks, geese or guinea fowls, not cut in pieces, frozen.
0207.34.00	Fatty livers of ducks, geese or guinea fowls, fresh or chilled.
0207.35.00	Other meat and edible offal of ducks, geese or guinea fowls, fresh or chilled.
0207.36.00	Other meat and edible offal of ducks, geese or guinea fowls, frozen.
0208.10.00	Meat and edible meat offal, of rabbits or hares, fresh, chilled or frozen.
0208.20.00	Frogs' legs, fresh, chilled or frozen.
0208.30.00	Other meat and edible offal of primates, fresh chilled or frozen.
0208.40.00	Other meat and edible offal of whales, dolphins, porpoises (mammals of the order Cetacean) ;of manatees and dugongs (mammals of the order Sirenia) fresh, chilled or frozen.
0208.50.00	Other meat and edible offal of reptiles (including snakes and turtles) fresh, chilled or frozen.
0208.90.00	Other meat and edible meat offal, fresh, chilled or frozen.
0301.10.00	Live ornamental fish.

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<i>Tariff No.</i>	<i>Tariff Description</i>
0301.91.00	Live trout.
0301.92.00	Live eels.
0301.93.00	Live carp.
0301.99.00	Other live fish.
0302.11.00	Trout, fresh or chilled.
0302.12.00	Pacific, Atlantic and Danube Salmon, fresh or chilled.
0302.19.00	Other salmonidae, fresh or chilled.
0302.21.00	Halibut, fresh or chilled.
0302.22.00	Plaice, fresh or chilled.
0302.23.00	Sole, fresh or chilled.
0302.29.00	Other flat fish, fresh or chilled.
0302.31.00	Albacore or longfinned tunas, fresh or chilled.
0302.32.00	Yellowfin tunas, fresh or chilled.
0302.33.00	Skipjack or stripe-bellied bonito, fresh or chilled.
0302.34.00	Bigeye tunas (<i>Thunnus obesus</i>) fresh or chilled.
0302.35.00	Bluefin tunas (<i>Thunnus thynnus</i>) fresh or chilled.
0302.36.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>) fresh or chilled.
0302.39.00	Other tunas, fresh or chilled.
0302.40.00	Herrings, fresh or chilled.
0302.50.00	Cod, fresh or chilled.
0302.61.00	Sardines, sardinella, brisling or sprats, fresh or chilled.
0302.62.00	Haddock, fresh or chilled.
0302.63.00	Coalfish, fresh or chilled.
0302.64.00	Mackerel, fresh or chilled.
0302.65.00	Dogfish and other sharks, fresh or chilled.
0302.66.00	Eels, fresh or chilled.
0302.69.00	Other fish, fresh or chilled.
0302.70.00	Livers and roes of fish, fresh or chilled.
0303.11.00	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>) frozen.
0303.19.00	Other pacific salmonidae, frozen.
0303.21.00	Trout, frozen.
0303.22.00	Atlantic salmon and Danube salmon, frozen.
0303.29.00	Other salmonidae, frozen.
0303.31.00	Halibut, frozen.
0303.32.00	Plaice, frozen.
0303.33.00	Sole, frozen.
0303.39.00	Other flat fish, frozen.

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<i>Tariff No.</i>	<i>Tariff Description</i>
0303.41.00	Albacore or longfinned tunas, frozen.
0303.42.00	Yellowfin tunas, frozen.
0303.43.00	Skipjack or stripe-bellied bonito, frozen.
0303.44.00	Bigeye tunas (<i>Thunnus obesus</i>) frozen.
0303.45.00	Bluefin tunas (<i>Thunnus thynnus</i>) frozen.
0303.46.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>) frozen.
0303.49.00	Other tunas, frozen.
0303.50.00	Herrings, frozen.
0303.60.00	Cod, frozen.
0303.71.00	Sardines, frozen.
0303.72.00	Haddock, frozen.
0303.73.00	Coalfish, frozen.
0303.74.00	Mackerel, frozen.
0303.75.00	Dogfish and other sharks, frozen.
0303.76.00	Eels, frozen.
0303.77.00	Sea bass, frozen.
0303.78.00	Hake, frozen.
0303.79.00	Other fish, frozen.
0303.80.00	Livers and roes of fish, frozen.
0304.10.00	Fish fillets, and other fish meat (whether or not minced), fresh or chilled.
0304.20.00	Frozen fillets of fish.
0304.90.00	Other fish fillets and other fish meat (whether or not minced), frozen.
0306.11.00	Rock lobster and other sea crawfish, frozen.
0306.12.00	Lobsters, frozen.
0306.13.00	Shrimps and prawns, frozen.
0306.14.00	Crabs, frozen.
0306.21.00	Rock lobster and other sea crawfish, not frozen.
0306.22.00	Lobsters, not frozen.
0306.23.00	Shrimps and prawns, not frozen.
0307.21.00	Live scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> , fresh or chilled.
0307.31.00	Mussels, live, fresh or chilled.
0307.41.00	Cuttle fish and squid, live, fresh or chilled.
0307.51.00	Octopus, live, fresh or chilled.
0407.00.00	Birds' eggs, in shell, fresh, preserved or cooked.

<i>Tariff No.</i>	<i>Tariff Description</i>
0408.11.00	Egg-yolks, dried.
0408.19.00	Egg yolks, other than dried.
0408.91.00	Birds' eggs, not in shell, dried.
0408.99.00	Other birds' eggs, not in shell, fresh, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.
0511.10.00	Bovine semen.
0511.91.10	Fish eggs and roes .
0511.91.20	Fish Waste.
0511.91.90	Other products of fish or crustaceans, mollusks or other aquatic invertebrates; dead animals of Chapter 3, unfit for human consumption.
0511.99.10	Animal semen other than of bovine.
0511.99.90	Other animal products not elsewhere specified or included.
0603.10.00	Cut flowers, and flower buds, fresh.
0701.90.00	Potato, other than potato seed, fresh or chilled.
0702.00.00	Tomatoes, fresh or chilled.
0703.10.00	Onions and shallots, fresh or chilled.
0703.20.00	Garlic, fresh or chilled.
0703.90.00	Leeks and other alliaceous vegetables, fresh or chilled.
0704.10.00	Cauliflowers and headed broccoli, fresh or chilled.
0704.20.00	Brussels sprouts, fresh or chilled.
0704.90.00	Cabbages, kohirabi, kale and similar edible brassicas, fresh or chilled.
0705.11.00	Cabbage lettuce (head lettuce), fresh or chilled.
0705.19.00	Other lettuce, fresh or chilled.
0705.21.00	Witloof chicory ,fresh or chilled.
0705.29.00	Other chicory, fresh or chilled.
0706.10.00	Carrots and turnips, fresh or chilled.
0706.90.00	Salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
0707.00.00	Cucumbers and gherkins, fresh or chilled.
0708.10.00	Peas, shelled or unshelled, fresh or chilled.
0708.20.00	Beans, shelled or unshelled, fresh or chilled.
0708.90.00	Other leguminous vegetables, shelled or unshelled, fresh or chilled.

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<i>Tariff No.</i>	<i>Tariff Description</i>
0709.10.00	Globe artichokes, fresh or chilled.
0709.20.00	Asparagus, fresh or chilled.
0709.30.00	Aubergines (egg-plants), fresh or chilled.
0709.40.00	Celery other than celeriac, fresh or chilled.
0709.51.00	Mushrooms of the genus <i>agaricus</i> , fresh or chilled.
0709.52.00	Truffles, fresh or chilled.
0709.59.00	Other mushrooms and truffles fresh or chilled.
0709.60.00	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , fresh or chilled.
0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled.
0709.90.00	Other vegetables, fresh or chilled.
0710.10.00	Potatoes (uncooked or cooked by steaming or boiling in water), frozen.
0710.21.00	Peas, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.
0710.22.00	Beans, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.
0710.29.00	Other leguminous vegetables, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach), (uncooked by steaming or boiling in water), frozen.
0710.40.00	Sweet corn, (uncooked or cooked by steaming or boiling in water), frozen.
0710.80.00	Other vegetables, (uncooked or cooked by steaming or boiling in water), frozen.
0710.90.00	Mixtures of vegetables, (uncooked or cooked by steaming or boiling in water), frozen.
0712.20.00	Onions, dried, whole, cut, sliced, broken or in powder, but not further prepared.
0712.31.00	Mushrooms of the genus <i>Agaricus</i> , dried, whole, cut, sliced, broken or in powder, but not further prepared.
0712.32.00	Wood ears (<i>Auricularia</i> spp.), dried, whole, cut, sliced, broken or in powder, but not further prepared.
0712.33.00	Jelly fungi (<i>Tremella</i> spp.), dried, whole, cut, sliced, broken or in powder, but not further prepared.
0712.39.00	Other dried vegetables, dried, whole, cut, sliced, broken or in

Second Schedule (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
	powder, but not further prepared.
0712.90.00	Other vegetables; mixtures of vegetables, dried, whole, cut, sliced, broken or in powder, but not further prepared.
0713.10.00	Peas (<i>pisum sativum</i>) dried, shelled, whether or not skinned or split.
0713.20.00	Chickpeas (<i>garbanzos</i>), dried, shelled, whether or not skinned or split
0713.31.00	Beans of the species <i>Vima mungo</i> (l) Hepper or <i>Vigna</i> . quine (l) Wilczek), dried, shelled, whether or not skinned or split.
0713.32.00	Small red (Adzuki) beans (<i>phaseolus</i> or <i>vagna agularisaris</i>), dried, shelled, whether or not skinned or split.
0713.33.00	Kidney beans, including white pea beans (<i>phaseolus vulgaris</i>), dried, shelled, whether or not skinned or split.
0713.39.00	Other beans of the species <i>Vigna</i> spp. <i>Phaseolus</i> spp., dried, shelled, whether or not skinned or split.
0713.40.00	Lentils, dried, shelled, whether or not skinned or split.
0713.50.00	Broad beans (<i>vicia faba</i> var. <i>major</i>) and horse beans (<i>vicia faba</i> var. <i>equina</i> , <i>faba</i> var. <i>minor</i>), dried, shelled, whether or not skinned or split.
0713.90.00	Other leguminous vegetables, dried, shelled, whether or not skinned or split.
0714.10.00	Manioc (cassava), fresh or dried, whether or not sliced or in the form of pellets.
0714.20.00	Sweet potatoes, fresh or dried, whether or not sliced or in the form of pellets.
0714.90.00	Arrowroot, salep, Jerusalem artichokes and similar roots and tubers with high starch or insulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.
0801.11.00	Coconuts, fresh or dried, whether or not shelled or peeled, desiccated.
0801.19.00	Coconuts, fresh or dried, whether or not shelled or peeled, not desiccated.
0801.21.00	Brazil nuts, in shell, fresh or dried.
0801.22.00	Brazil nuts, shelled, fresh or dried.
0801.31.00	Cashew nuts, in shell, fresh or dried.
0801.32.00	Cashew nuts, shelled, fresh or dried.
0802.11.00	Almonds in shell, fresh or dried

Second Schedule (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
0802.12.00	Almonds, shelled, fresh or dried
0802.21.00	Hazelnuts or filberts, in shell, fresh or dried.
0802.22.00	Hazelnuts or filberts, shelled, fresh or dried.
0802.31.00	Walnuts in shell, fresh or dried.
0802.32.00	Walnuts shelled, fresh or dried.
0802.40.00	Chestnuts (<i>Castanea</i> spp.), fresh or dried, whether or not shelled or peeled
0802.50.00	Pistachios, fresh or dried, whether or not shelled or peeled
0802.90.00	Other nuts, fresh or dried, whether or not shelled or peeled
0803.00.00	Bananas, including plantains, fresh or dried.
0804.10.00	Dates, fresh or dried.
0804.20.00	Figs, fresh or dried
0804.30.00	Pineapples, fresh or dried.
0804.40.00	Avocados, fresh or dried.
0804.50.00	Guavas, mangoes and mangosteens, fresh or dried.
0805.10.00	Oranges, fresh or dried.
0805.20.00	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, fresh or dried.
0805.40.00	Grapefruit, fresh or dried.
0805.50.00	Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), fresh or dried.
0805.90.00	Other citrus fruit, fresh or dried.
0806.10.00	Grapes, fresh.
0806.20.00	Grapes, dried.
0807.11.00	Watermelons, fresh.
0807.19.00	Other melons and papaws (papayas), fresh.
0807.20.00	Fresh Papaws (papayas)
0808.10.00	Apples, fresh.
0808.20.00	Pears and quinces, fresh.
0809.10.00	Apricots, fresh.
0809.20.00	Cherries, fresh.
0809.30.00	Peaches, including nectarines, fresh.
0809.40.00	Plums and sloes, fresh.
0810.10.00	Strawberries, fresh.
0810.20.00	Raspberries, blackberries, mulberries and loganberries, fresh.
0810.30.00	Black, white or red currants and gooseberries, fresh.
0810.40.00	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> ,

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<i>Tariff No.</i>	<i>Tariff Description</i>
	fresh.
0810.50.00	Kiwifruit, fresh.
0810.60.00	Durians, fresh
0810.90.00	Other fruit, fresh.
0813.10.00	Apricots, dried.
0813.20.00	Prunes, dried.
0813.30.00	Apples, dried.
0813.40.00	Other dried fruit.
0813.50.00	Mixtures of nuts or dried fruits of Chapter 8.
1001.10.10	Durum wheat specially prepared for sowing
1001.10.90	Other Drum wheat.
1001.90.10	Other wheat and meslin especially prepared for sowing
1001.90.20	Other hard wheat
1001.90.90	Other wheat and meslin
1002.00.10	Rye specially prepared for sowing
1002.00.90	Other rye
1003.00.10	Barley specially prepared for sowing
1003.00.90	Other Barley
1004.00.00	Oats.
1005.90.00	Other maize (corn).
1006.10.00	Rice in the husk (paddy or rough).
1006.20.00	Husked (brown) rice.
1006.30.00	Semi-milled or wholly milled rice, whether or not polished or glazed.
1006.40.00	Broken rice.
1007.00.00	Grain sorghum.
1008.10.00	Buckwheat.
1008.20.00	Millet.
1008.30.00	Canary seed.
1008.90.00	Other cereals
1101.00.00	Wheat or meslin flour.
1102.10.00	Rye flour.
1102.30.00	Rice flour.
1102.90.00	Other cereal flours.
1103.11.00	Groats and meal of wheat.
1103.13.00	Groats and meal of maize (corn).
1103.19.00	Groats and meal of other cereals.

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<i>Tariff No.</i>	<i>Tariff Description</i>
1103.20.00	Pellets of cereals
1104.12.00	Rolled or flaked grain of oats.
1104.19.00	Rolled or flaked grain of other cereals.
1104.22.00	Oats grains, otherwise worked.
1104.23.00	Maize (corn) grains otherwise worked.
1104.29.00	Other cereal grains otherwise worked.
1104.30.00	Germ of cereals, whole, rolled, flaked or ground
1105.10.00	Flour, meal and powder of potatoes.
1105.20.00	Flakes, granules and pellets of potatoes.
1106.10.00	Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13.
1106.20.00	Flour, meal and powder of sago or of roots or tubers of heading No. 07.14.
1106.30.00	Flour, meal and powder of the products of Chapter 8.
1201.00.00	Soya beans, whether or not broken.
1202.10.00	Groundnuts, not roasted or otherwise cooked, in shell.
1202.20.00	Groundnuts, not roasted or otherwise cooked, shelled, whether or not broken.
1204.00.00	Linseed, whether or not broken.
1205.10.00	Low erucic acid rape or colza seeds.
1205.90.00	Other rape or colza seeds.
1206.00.00	Sunflower seeds, whether or not broken.
1207.10.00	Palm nuts and kernels, whether or not broken.
1207.20.00	Cotton seeds, whether or not broken.
1207.30.00	Castor oil seeds, whether or not broken.
1207.40.00	Sesamum seeds, whether or not broken.
1207.50.00	Mustard seeds, whether or not broken.
1207.60.00	Safflower seeds, whether or not broken.
1207.91.00	Poppy seeds, whether or not broken.
1207.99.00	Other oil seeds and oleaginous fruits, whether or not broken.
1208.10.00	Flours and meals of soya beans.
1208.90.00	Other flours and meals of oil seeds or oleaginous fruits, other than those of mustard.
1211.10.00	Liquorice roots.
1211.20.00	Ginseng roots.
1211.30.00	Coca leaf.
1211.40.00	Poppy straw.

<i>Tariff No.</i>	<i>Tariff Description</i>
1211 90 10	Cinchona bark.
1211 90 20	Pyrethrum flower.
1211 90 90	Other plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered
1212 10 00	Locust beans, including locust bean seeds
1212.20 00	Seaweeds and other algae
1212 30 00	Apricot, peach or plum stones and kernels
1212.91 00	Sugar beet, other than seed
1213 00 00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.
1214 10.00	Lucerne (alfalfa) meal and pellets.
1214 90 00	Swedes, mangolds, fodder roots, hay, clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets
2302 10 00	Bran, sharps and other residues of maize (corn), whether or not in the form of pellets.
2302 20 00	Bran, sharps and other residues of rice, whether or not in the form of pellets
2302.30 00	Bran, sharps and other residues of wheat, whether or not in the form of pellets.
2302 40 00	Bran, sharps and other residues of other cereals, whether or not in the form of pellets.
2302 50 00	Bran, sharps and other residues of leguminous plants, whether or not in the form of pellets.
2307.00.00	Wine lees; argol
2709 00 00	Petroleum oils and oils obtained from bituminous minerals, crude.
2710.11 10	Motor spirit (gasoline), regular.
2710 11 20	Motor spirit (gasoline), premium.
2710 11.30	Aviation spirit.
2710.11 40	Spirit type jet fuel.
2710.11.50	Special boiling point spirit and white spirit.
2710 11 90	Other light oils and preparations.
2710.19.10	Partly refined (including topped crudes).
2710.19 29	Other medium petroleum oils and preparations.
2710.19.31	Gas oil (automotive, light, amber, for high speed engines).

<i>Tariff No.</i>	<i>Tariff Description</i>
2710 19 39	Other gas oils.
2711 21 00	Natural gas in gaseous state.
2711 29 00	Other natural gases in gaseous state.
3706 10 00	Cinematographic film, exposed and developed whether or not incorporating sound track or consisting only of sound track of a width of 35 mm or more
3706 90 00	Other cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track
4101 20 00	Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved.
4101 50 00	Whole hides and skins, of weight exceeding 16 kg.
4101 90 00	Other, including butts, bends and bellies.
4102 10 00	Raw skins of sheep or lamb (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), with wool on, whether or not split, other than those excluded by Note 1 (c) to Chapter 41.
4102 21 00	Raw skins of sheep or lambs (pickled, but not tanned, parchment-dressed or further prepared), without wool on whether or not split, other than those excluded by Note 1 (c) to Chapter 41.
4102 29 00	Other raw skins of sheep or lamb (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), with wool on, whether or not split, other than those excluded by Note 1 (c) to Chapter 41.
4103 10 00	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not debarred or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41, of goats or kids
4103 20 00	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not debarred or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41, of reptile
4103 30 00	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not debarred or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41, of swine.

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<i>Tariff No.</i>	<i>Tariff Description</i>
4103.90.00	Other raw hides and skins other than of reptiles, swine, goats or kids.
4402.00.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.
4902.90.00	Other Newspapers, journals and periodicals whether or not illustrated or containing advertising materials.
4907.00.90	Unused postage, revenue or similar stamps of current or new issue in the country in which they have or will have a recognized face value; a Stamp-impressed paper, bank notes, stock, share or bond certificates and similar documents of title.
7118.90.00	Other coins.
8802.11.00	Helicopters of an unladen weight not exceeding 2,000 kg.
8802.12.00	Helicopters of an unladen weight exceeding 2,000 kg.
8802.20.00	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg.
8802.30.00	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg.
8802.40.00	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg.
8802.60.00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles.
8805.10.00	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof.
8805.21.00	Air combat simulators and parts thereof.
8805.29.00	Other ground flying trainers and parts thereof.
9301.11.00	Self-propelled artillery weapons (for example, guns, howitzers and mortars), other than revolvers, pistols and the arms of heading 93.07.
9301.19.00	Other artillery weapons (for example, guns, howitzers and mortars).
9301.20.00	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors.
9301.90.00	Other military weapons (for example, guns, howitzers and mortars), other than revolvers, pistols and the arms of heading 93.07.

Second Schedule (Contd.)

PART II

- (i) Taxable goods sold by registered persons where input tax included in the price of such goods was not allowed.
- (ii) Motor vehicles sold by unregistered persons where no input tax was deducted by a previous owner of such vehicles.
- (iii) Acorns and horse chestnuts.
- (iv) Wooden coffins.
- (v) Ordinary bread, gluten bread and unleavened bread.
- (vi) The treatment and supply of natural water by a local authority or a person approved by the Minister for the time being responsible for water development for domestic or for industrial use.

THIRD SCHEDULE

(Replacement of the Fourth Schedule to the Value Added Act, Cap 476)

S(15)

Delete the Fourth Schedule and insert the following -

S(27)

FOURTH SCHEDULE

The following services shall not be subject to the turnover limits prescribed in the Sixth Schedule to the Act.

1. Accountancy services including any type of auditing, book keeping or similar services.
2. The provision of reports, advice, information or similar technical services in the following areas -
 - (a) management, financial and related consultancy services;
 - (b) recruitment, staffing and training;
 - (c) market research;
 - (d) public relations;
 - (e) advertising;
 - (f) actuarial services; or
 - (g) material testing services, excluding medical, dental or agricultural testing services.
3. Computer services of any description, including the provision of bureau facilities, systems analysis and design, software development and training, but excluding training offered to students in the furtherance of education and which is not part of user training or other business training.
4. Legal and arbitration services including any services supplied in connection therewith.
5. Services supplied by architects (including landscape architects), draughtsmen and interior designers.
6. Services supplied by land and building surveyors, quantity surveyors, insurance assessors, fire and marine surveyors, loss adjusters or similar services.

- 7 Services supplied by consulting engineers.
- 8 Services supplied by auctioneers, estate agents and valuers.
- 9 Services supplied by agents, excluding insurance agents.
- 10 Services supplied by brokers, excluding services supplied by insurance brokers, stock exchange brokers and tea and coffee brokers dealing exclusively in tea and coffee for export.
- 11 Services supplied by security and investigation organisations including rental of security equipment and installation.
- 12 Advertising services, including the placement of notices and announcements in the print and electronic media and services connected therewith or incidental thereto, but excluding death and funeral notices and announcements.
- 13 Telecommunication services including rental of telecommunication equipment and installation services.
- 14 Services supplied by contractors.
- 15 Services provided by clearing and forwarding agents.
- 16 Secretarial services supplied by Certified Public Secretaries

FOURTH SCHEDULE

(Replacement of Part B of the Fifth Schedule to the Value Added Tax Act,
Cap.476) (S.16)

Delete Part B of the Fifth Schedule and insert the following -

s.8(3)

FIFTH SCHEDULE
PART B – ZERO RATED GOODS

<i>Tariff No.</i>	<i>Tariff Description</i>
0401.10.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, not exceeding 1%
0401.20.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 1% but not exceeding 6%.
0401.30.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 6%.
0402.21.10	Milk and cream in powder, granules or other solid forms of a fat content by weight exceeding 1.5%, not containing added sugar or other sweetening matter specially prepared for infants.
0402.29.10	Other Milk and Cream concentrated or containing added sugar specially for infants
0402.91.10	Other milk and cream not containing added or other sweetening matter specially prepared for infants
0402.99.10	Milk, specially prepared for infants.
0601.10.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant.
0601.20.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots.
0602.10.00	Unrooted cuttings and slips of live plants.
0602.20.00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts.
0602.30.00	Rhododendrons and azaleas, grafted or not.
0602.40.00	Roses, grafted or not.
0602.90.00	Other live plants (including their roots), cuttings and slips; mushroom spawn.
0701.10.00	Potato seed, fresh or chilled.
0901.11.00	Coffee, not roasted or decaffeinated.

Fourth Schedule (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
1005.10.00	Maize (corn) seed.
1102.20.00	Maize (corn) flour
1209.10.00	Sugar beet seed of a kind used for sowing.
1209.21.00	Lucerne (alfalfa) seed, of a kind used for sowing.
1209.22.00	Clover (<i>Trifolium</i> spp.) seed, of a kind used for sowing
1209.23.00	Fescue seed, of a kind used for sowing.
1209.24.00	Kentucky blue grass seed, of a kind used for sowing.
1209.25.00	Rye grass seed, of a kind used for sowing.
209.26.00	Timothy grass seed, of a kind used for sowing.
1209.29.00	Other seeds of forage plants, other than beet seed, of a kind used for sowing.
1209.30.00	Seeds of herbaceous plants cultivated principally for their flowers, of a kind used for sowing.
1209.91.00	Vegetable seeds, of a kind used for sowing.
1209.99.00	Other seeds, fruit and spores, of a kind used for sowing.
1702.30.00	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose..
1702.40.00	Glucose and glucose syrup containing in the dry state at least 20% by weight of fructose excluding invert sugar.
1702.50.00	Chemically pure fructose.
1702.60.00	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar.
1702.90.00	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose.
1901.10.00	Preparations for infant use, put up for retail sale.
2106.90.10	Food preparations not elsewhere specified or included specially prepared for infants.
2304.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.
2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.
2306.10.00	Oil-cake and other residues of cotton seeds whether or not ground or in the form of pellets resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.
2306.20.00	Oil-cake and other residues of linseed whether or not ground or in the form of pellets resulting from the extraction of vegetable fats or

Fourth Schedule (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
	oils, other than those of heading 23.04 or 23.05.
2306.30.00	Oil-cake and other residues of sunflower seeds whether or not ground or in the form of pellets resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.
2306.41.00	Oil-cake and other residues of low erucic acid rape or colza seeds
2306.49.00	Other oil-cake and other residues of rape or colza seeds.
2306.50.00	Oil-cake and other residues of coconut or copra whether or not ground or in the form of pellets resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.
2306.60.00	Oil-cake and other residues of palm nuts or kernels whether or not ground or in the form of pellets resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.
2306.70.00	Oil-cake and other solid residues of maize (corn) germ, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05.
2306.90.00	Other oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats and oils, other than those of heading 23.04 or 23.05.
2309.90.00	Other preparations of a kind used in animal feeding.
2710.19.21	Kerosene type jet fuel.
2710.19.22	Illuminating kerosene (1K)
2711.11.00	Liquefied natural gas.
2711.12.00	Propane.
2711.13.00	Butanes.
2711.14.00	Ethylene, propylene, butylene et butadiene.
2711.19.00	Other liquefied petroleum gases.
2801.10.00	Chlorine.
2818.30.00	Aluminum hydroxide.
2825.50.00	Copper oxides and hydroxides.
2827.41.00	Chloride oxides and chloride hydroxides of copper.
2827.49.00	Other chloride oxides and chloride hydroxides.
2828.10.00	Commercial calcium hypochlorite, and other calcium hypochlorites.
2833.22.00	Sulphates of aluminum.
2936.10.00	Provitamins, unmixed.
2936.21.00	Vitamins A and their derivatives, unmixed.

Fourth Schedule (Contd)

<i>Tariff No.</i>	<i>Tariff Description</i>
2936.22.00	Vitamin B1 and its derivatives, unmixed.
2936.23.00	Vitamin B2 and its derivatives, unmixed.
2936.24.00	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives, unmixed.
2936.25.00	Vitamin B6 and its derivatives, unmixed.
2936.26.00	Vitamin B12 and its derivatives, unmixed.
2936.27.00	Vitamin C and its derivatives, unmixed.
2936.28.00	Vitamin E and its derivatives, unmixed.
2936.29.00	Other vitamins and their derivatives, unmixed.
2936.90.00	Intermixture of provitamins and vitamins, including natural concentrates and their derivatives, whether or not in any solvent.
2937.11.00	Somatotropin, its derivatives and structural analogues.
2937.12.00	Insulin and its salts
2937.19.00	Other polypeptic hormones.
2937.21.00	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone).
2937.22.00	Halogenated derivatives of adrenal cortical hormones.
2937.23.00	Oestrogen and progestogens.
2937.29.00	Other adrenal cortical hormones and their derivatives.
2937.31.00	Epinephrine.
2937.39.00	Other catecholamine hormones, their derivatives and structural analogues.
2937.40.00	Amino-acids derivatives.
2937.50.00	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues.
2937.90.00	Other hormones.
2941.10.00	Penicillins and their derivatives with a penicillanic acid structure; salts thereof.
2941.20.00	Streptomycins and their derivatives; salts thereof.
2941.30.00	Tetracyclines and their derivatives; salts thereof.
2941.40.00	Chloramphenicol and its derivatives; salts thereof.
2941.50.00	Erythromycin and its derivatives; salts thereof
2941.90.00	Other antibiotics.
3001.10.00	Glands and other organs, dried, whether or not powdered.
3001.20.00	Extracts of glands or other organs or of their secretions.
3001.90.00	Heparin and its salts and other human or animal substances

<i>Tariff No.</i>	<i>Tariff Description</i>
	prepared for therapeutic or prophylactic uses, not elsewhere specified or included.
3002.10.00	Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes.
3002.20.00	Vaccines for human medicine.
3002.30.00	Vaccines for veterinary medicine.
3002.90.00	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; toxins, cultures of micro-organisms (excluding yeasts) and similar products.
3003.10.00	Medicaments containing penicillins or derivatives thereof, with a penicillanic acid structure, of streptomycins or their derivatives, not put up in measured doses or in forms or packings for retail sale.
3003.20.00	Medicaments containing other antibiotics not put up in measured doses or in forms or packings for retail sale.
3003.31.00	Medicaments containing insulin not put up in measured doses or in forms or packings for retail sale.
3003.39.00	Other medicaments containing hormones or other products of heading No. 29.37 but not containing antibiotics not put up in measured doses or in forms or packings for retail sale.
3003.40.00	Medicaments containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics, not put up in measured doses or in forms or packings for retail sale.
3003.90.00	Other medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.
3004.10.00	Medicaments containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives, put up in measured doses or in forms or packings for retail sale.
3004.20.00	Medicaments containing other antibiotics put up in measured doses or in forms or packings for retail sale.
3004.31.00	Medicaments containing insulin put up in measured doses or in forms or packings for retail sale.
3004.32.00	Medicaments containing corticosteroid hormones put up in

Fourth Schedule (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
3004.39.00	measured doses or in forms or packings for retail sale. Other medicaments containing hormones or other products of heading No. 29.37 but not containing antibiotics, put up in measured doses or in forms or packings for retail sale.
3004.40.00	Medicaments containing alkaloids or derivatives thereof but not containing hormones, or other products of heading No. 29.37 or antibiotics, put up in measured doses or in forms or packings for retail sale.
3004.50.00	Other medicaments containing vitamins or other products of heading No. 29.36 put up in measured doses or in forms or packings for retail sale.
3004.90.00	Other medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products, for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale.
3005.10.00	Adhesive dressings and other articles having an adhesive layer impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.
3005.90.10	White absorbent cotton wadding impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.
3005.90.90	Other wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.
3006.10.00	Sterile surgical catgut; similar sterile suture materials and sterile tissue adhesives for surgical wound closure, sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics.
3006.20.00	Blood-grouping reagents.
3006.30.00	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient.
3006.40.00	Dental cements and other dental fillings; bone reconstruction cements.
3006.50.00	First-aid boxes and kits.

Fourth Schedule (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
3006.60.00	Chemical contraceptive preparations based on hormones or spermicides.
3006.70.00	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments.
3006.80.00	Waste Pharmaceuticals
3101.00.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products
3102.10.00	Urea, whether or not in aqueous solution.
3102.21.00	Ammonium sulphate.
3102.29.00	Double salts and mixtures of ammonium sulphate and ammonium nitrate.
3102.30.00	Ammonium nitrate, whether or not in aqueous solution.
3102.40.00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances.
3102.50.00	Sodium nitrate.
3102.60.00	Double salts and mixtures of calcium nitrate and ammonium nitrate.
3102.70.00	Calcium cyanamide.
3102.80.00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution
3102.90.00	Other mineral or chemical fertilizers, nitrogenous including mixtures not specified in the foregoing subheadings.
3103.10.00	Superphosphates.
3103.20.00	Basic slag.
3103.90.00	Other mineral or chemical fertilizers, phosphatic.
3104.10.00	Carnallite, sylvite and other crude natural potassium salts.
3104.20.00	Potassium chloride.
3104.30.00	Potassium sulphate.
3104.90.00	Other mineral or chemical fertilisers, potassic.
3105.10.00	Goods of these Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 Kg.
3105.20.00	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium

Fourth Schedule (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
3105.30.00	Diammonium hydrogenorthophosphate (diammonium phosphate)
3105.40.00	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate).
3105.51.00	Other mineral or chemical fertilizers containing nitrates and phosphates.
3105.59.00	Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorous.
3105.60.00	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium.
3105.90.00	Other fertilizers.
3604.90.00	Signaling flames, rain rockets, fog signals and other pyrotechnic articles.
3701.10.00	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles, for x-ray.
3702.10.00	Photographic film in rolls sensitized, unexposed of any material other than paper, paperboard or textiles, for x-rays.
3808.10.20	Mosquito coils, chips, mats and similar insecticidal products designed for use by burning or heating
3808.10.31	Pyrethrum based aerosol sprays.
3808.10.39	Other aerosol sprays
3808.10.90	Other insecticides put up in forms or packings for retail sale or preparations or articles
3808.20.00	Fungicides.
3808.30.00	Herbicides, anti-sprouting products and plant-growth regulators.
3808.40.00	Disinfectants put up in forms or packings for retail sale or preparations or articles.
3808.90.00	Rodenticides and other similar products, put up in forms or packings for retail sale or as preparations or articles.
3813.00.00	Preparations and charges for fire-extinguishers; charged fire extinguishing grenades.
3821.00.00	Prepared culture media for development of micro-organisms.
3822.00.00	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading No.30.02 or 30.06.
4014.10.00	Sheath contraceptives.

Fourth Schedule (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
4015.11.00	Surgical gloves of rubber.
4818.40.10	Sanitary towels and tampons
4820.20.00	Exercise books.
4901.91.00	Dictionaries and encyclopaedias, and serial installments thereof.
4901.99.00	Other printed books, brochures, leaflets and similar printed matter.
4902.10.00	Newspapers, journals and periodicals whether or not illustrated or containing advertising materials, appearing at least four times a week.
4903.00.00	Children's picture, drawing or colouring books.
4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated.
4905.10.00	Globes, printed.
4905.91.00	Maps and hydrographic or similar charts of all kinds including atlases, wall maps and topographical plans, printed, in book form.
4905.99.00	Other maps and hydrographic or similar charts of all kinds including atlases, wall maps, and topographical plans, printed.
4911.99.10	Instructional charts and diagrams.
4911.99.20	Examination papers, excluding stationery.
5601.10.00	Sanitary towels and tampons
5608.11.00	Made up fishing nets of man-made textile materials.
6304-91.10	Mosquito nets
7010.10.00	Ampoules of a kind used for the conveyance or packing of goods.
7015.10.00	Glasses for corrective spectacles.
7017.10.00	Laboratory, hygienic or pharmaceutical glassware whether or not graduated or calibrated of fused quartz or other fused silica.
7017.20.00	Laboratory, hygienic or pharmaceutical glassware of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C.
7017.90.00	Other laboratory hygienic or pharmaceutical glassware, whether or not graduated or calibrated.
7326.90.10	Traps and snares for destruction of pests, of iron or steel.
7326.90.20	Reels for fire hose, of iron or steel.
8412.39.00	Other pneumatic power engines and motors.
8413.20.00	Hand pumps for liquids, other than those of subheading 8413.11 or 8413.19.
8419.20.00	Medical, surgical or laboratory sterilisers.

Fourth Schedule (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
8419.31.00	Dryers, for agricultural products.
8424.10.00	Fire extinguishers whether or not charged.
8424.81.00	Other appliances for agricultural or horticultural use.
8432.10.00	Ploughs.
8432.21.00	Disc harrows.
8432.29.00	Other harrows, scarifiers, cultivators, weeders and hoes.
8432.30.00	Seeders, planters and transplanters.
8432.40.00	Manure spreaders and fertilizers distributors.
8433.20.00	Other mowers, including cutter bars for tractor mounting
8433.30.00	Other haymaking machinery.
8433.40.00	Straw or fodder balers, including pick-up balers.
8433.51.00	Combine harvester-threshers.
8433.52.00	Other threshing machinery.
8433.53.00	Root or tuber harvesting machines
8433.59.00	Other harvesting machinery.
8433.60.00	Machines for cleaning, sorting or grading eggs, fruits or other agricultural produce.
8433.90.90	Parts of harvesting or threshing machinery including straw or fodder balers, grass or hay mowers, of machines for cleaning, sorting or grading eggs, fruit or other agricultural produce other than parts of lawn mowers.
8434.10.00	Milking machines.
8434.20.00	Dairy machinery.
8434.90.00	Parts of milking machines and dairy machinery.
8436.10.00	Machinery for preparing animal feeding stuffs.
8436.21.00	Poultry incubators and brooders.
8436.29.00	Poultry-keeping machinery.
8436.80.00	Other agricultural, horticultural, forestry, grinding, milling or bee-keeping machinery, including germination plant fitted with mechanical or other thermal equipment.
8436.91.00	Parts of poultry-keeping machinery or poultry incubators and brooders.
8436.99.00	Other parts of agricultural, horticultural, forestry grinding, milling or bee-keeping machinery including germination plant fitted with mechanical or other thermal equipment.
8437.10.00	Machines for cleaning, sorting or grading seed, grain or dried

Fourth Schedule (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
	leguminous vegetables.
8438.30.00	Machinery for sugar manufacture.
8444.00.00	Machines for extruding, drawing, texturing cutting man-made textile materials.
8445.11.00	Carding machines for preparing textile fibres.
8445.12.00	Combing machines for preparing textile fibres.
8445.13.00	Drawing or roving machines for preparing textile fibres.
8445.19.00	Other machines for preparing textile fibres.
8445.20.00	Textile spinning machines.
8445.30.00	Textile doubling or twisting machines.
8445.40.00	Textile winding (including weft winding) or reeling machines.
8445.90.00	Other machines and machinery for producing textile yarns; and machines for preparing textile yarns for use on the machines of heading No. 84.46 or 84.47.
8446.10.00	Weaving machines (looms) for weaving fabrics of a width not exceeding 30 cm.
8446.21.00	Power looms for weaving fabrics of a width exceeding 30 cm, shuttle type.
8446.29.00	Other looms for weaving fabrics of a width exceeding 30 cm, shuttle type.
8446.30.00	Weaving machines (looms) for weaving fabrics of a width exceeding 30 cm, shuttleless type.
8447.11.00	Circular knitting machines with cylinder diameter not exceeding 165 mm.
8447.12.00	Circular knitting machines with cylinder diameter exceeding 165mm.
8447.20.00	Flat knitting machines; stitch bonding machines.
8447.90.00	Other knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.
8448.11.00	Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith.
8448.19.00	Other auxiliary machinery for machines of heading Nos. 84.44, 84.45, 84.46 or 84.47.
8448.20.00	Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery.

Fourth Schedule (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
8448.31.00	Card clothing machines.
8448.32.00	Parts of machines for preparing textile fibres, other than card clothing.
8448.33.00	Spindles, spindle flyers, spinning rings and ring travellers.
8448.39.00	Other parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery.
8448.41.00	Shuttles for weaving machines (looms) or of their auxiliary machinery.
8448.42.00	Reeds for looms, healds and heald frames.
8448.49.00	Other parts and accessories of weaving machines (looms) or of their auxiliary machinery.
8448.51.00	Sinkers, needles and other articles used in forming stitches.
8448.59.00	Other parts and accessories knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace embroidery, trimmings, braids, net or tufting of heading 84.47 of their auxiliary.
8449.00.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.
8701.10.00	Pedestrian controlled tractors
8701.20.10	Unassembled road tractors for semi-trailers.
8701.20.90	Other road tractors for semi trailers.
8702.10.91	Vehicles (e.g buses), unassembled, with a seating capacity exceeding 25 passengers, for assembly into complete vehicles by a vehicle manufacturer.
8702.10.99	Vehicles (e.g. buses), assembled, with seating capacity of more than 25 passengers (diesel or semi-diesel).
8702.90.91	Vehicles (e. g buses) with seating capacity of more than 25 passengers (other than diesel or semi- diesel), unassembled, for assembly into complete vehicles by a vehicle manufacturer.
8702.90.99	Assembled buses, with seating capacity of more than 25 passengers (other than diesel or semi-diesel).
8703.90.10	Ambulances and hearses.
8705.30.00	Fire fighting vehicles.
8713.10.00	Invalid carriages, not motorised, nor mechanically propelled.
8713.90.00	Other invalid carriages motorised or otherwise mechanically

Fourth Schedule (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
	propelled.
8714.20.00	Parts of invalid carriages
9001.30.00	Contact lenses.
9001.40.00	Spectacles lenses of glass.
9001.50.00	Spectacles lenses of other materials
9004.90.10	Spectacles for correcting vision.
9006.30.00	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs. Comparison cameras for forensic or criminological purposes
9011.10.00	Stereoscopic microscopes.
9011.20.00	Other microscopes. for photomicrography, cinephoto-micrography or microprojection.
9011.80.00	Other microscopes.
9011.90.00	Parts and accessories of compound optical microscopes. including those for photomicrography, cinephoto-micrography or microprojection.
9012.10.00	Microscopes other than optical microscopes, and diffraction apparatus.
9012.90.00	Parts and accessories of diffraction apparatus and microscopes other than optical microscopes.
9018.11.00	Electro-cardiographs.
9018.12.00	Ultrasonic scanning apparatus.
9018.13.00	Magnetic resonance imaging apparatus.
9018.14.00	Scientigraphic apparatus.
9018.19.00	Other electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters).
9018.20.00	Ultra-violet or infra-red ray apparatus.
9018.31.00	Syringes with or without needles.
9018.32.00	Tubular metal needles and needles for sutures.
9018.39.00	Catheters, cannulae and the like.
9018.41.00	Dental drill engines, whether or not combined on a single base with other dental equipment.
9018.49.10	Dentists chairs incorporating dental equipment or any other dental appliances classifiable in heading No. 90.18.
9018.49.50	Other instruments and appliances, used in dental sciences.

Fourth Schedule (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
9018.50.00	Other ophthalmic instruments and appliances.
9018.90.00	Other instruments and appliances used in medical, surgical, dental or veterinary sciences.
9019.20.00	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.
9020.00.00	Other breathing appliances and gas masks excluding protective masks having neither mechanical parts nor replaceable filters
9021.10.00	Orthopaedic or fracture appliances.
9021.21.00	Artificial teeth.
9021.29.00	Artificial dental fittings.
9021.31.00	Artificial joints.
9021.39.00	Other artificial parts of the body.
9021.40.00	Hearing aids, excluding parts and accessories.
9021.50.00	Pacemakers for stimulating heart muscles, excluding parts and accessories
9021.90.00	Other appliances which are worn or carried or implanted in the body, to compensate for a defect or disability
9022.12.00	Computed tomography apparatus.
9022.13.00	Other apparatus based on X-rays for dental uses.
9022.14.00	Other apparatus based on X-rays for medical, surgical or veterinary uses.
9022.19.00	Apparatus based on the use of X-rays, for other uses, including radiography or radiotherapy apparatus.
9022.21.00	Apparatus based on the use of alpha, beta or gamma radiations for medical, surgical, dental or veterinary uses.
9022.29.00	Apparatus based on the use of alpha, beta or gamma radiations, for other uses, including radiography or radiotherapy apparatus.
9022.30.00	X-ray tubes.
9022.90.00	Other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like, including parts and accessories.
9402.90.10	Operating or examination tables, and hospital beds, fitted with mechanical devices.
9406.00.10	Pre-fabricated green houses, cold rooms.

Insert the following new PART C immediately after PART B

FIFTH SCHEDULE

PART C – ZERO RATED GOODS.

- 1 Plasters specially prepared for use in dentistry
- 2 Contact lens or artificial eye cleaning, disinfecting or soaking solution
- 3 Very (light) flares and railways signals.
- 4 Rain rockets, anti-hail rockets and cartridges, distress and life-saving rockets
- 5 Laboratory equipment whether or not graduated or calibrated
- 6 Aluminium milk containers
- 7 Wind engines(wind mills) and motors thereof
- 8 Other agricultural or forestry machinery for soil preparation or cultivation
- 9 Other Parts of agricultural, horticultural and forestry machinery for soil preparation or cultivation
- 10 Computer software
- 11 Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes
- 12 Other special purpose motor vehicles for example breakdown lorries, spraying lorries mobile workshops, and mobile radio logical unit.
- 13 Public Service hand carts for the collection and disposal of refuse
- 14 Wooden school rulers
- 15 Mechno-therapy appliances, other massage apparatus; psychological aptitude testing apparatus
- 16 Writing or drawing chalk