

THE FINANCE BILL, 1990

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THE UNITED REPUBLIC OF TANZANIA



No. 17 OF 1990

Masanu

I ASSENT,

President

21ST JANUARY, 1991

An Act to impose and alter certain taxes and duties and to amend certain written laws relating to the collection and management of public revenues

[.....]

ENACTED by the Parliament of the United Republic of Tanzania.

**PART I
PRELIMINARY PROVISIONS**

- | | |
|--|---------------------------------|
| <p>1. This Act may be cited as the Finance Act, 1990.</p> | <p>Short title</p> |
| <p>2. The provisions of the various Parts of this Act shall each come into operation on such date as is specified in the respective Parts.</p> | <p>Com- mence- ment</p> |

PART II

AMENDMENT OF THE AIRPORT SERVICE CHARGE ACT, 1962

- | | |
|--|---|
| <p>3. This Part shall be read as one with the Airport Service Charge Act, 1962, and shall be deemed to have come into operation on the 8th day of June, 1990.</p> | <p>Construc- tion and com- mence- ment Cap. 471</p> |
| <p>4. Section 3 of the Airport Service Charge Act, 1962, is hereby amended—</p> <p>(a) in subsection (2) by deleting the words “five hundred shillings” and substituting for them the words “eight hundred shillings”;</p> <p>(b) in subsection (3), by substituting a semicolon for the full-stop at the end of the subsection, and adding the following passage: “Save that this subsection shall not apply to a non-resident citizen of Tanzania.”.</p> | <p>Amend- ment of section 3</p> |

PART III

AMENDMENT OF THE BUSINESS LICENSING ACT, 1972

Construction and commencement Acts, 1972 No. 25

5. This Part shall be read as one with the Business Licensing Act, 1972, and shall be deemed to have come into operation on the 1st day of July, 1990.

Amendment of Schedule

6. The Schedule to the Business Licensing Act, 1972, is hereby amended by substituting, save where the expression "same" appears, for the entries in Column 2 and Column 3 respectively the licence fees specified in relation to the following businesses described in Column 1:

| COLUMN 1 Description of Business | COLUMN 2 Licence Fees | | COLUMN 3 Fee for Subsidiary Licence | |
|---|--------------------------|--|--|------------------------|
| | Shs. | Cts. | Shs. | Cts. |
| (a) The business of— | | | | |
| (i) a Commission agent or of an estate agent | (same) | | (same) | |
| (ii) clearing and forwarding agent | 20,000 | 00 | 24,000 | 00 |
| | | plus 1% of the whole business | | |
| (b) (same) | 40,000 | 00 | 20,000 | 00 |
| (c) (same) | 400,000 | 00 | 400,000 | 00 |
| (i) (same) | | | | |
| (i) | 12,000 | 00 | 12,000.00 | |
| | | plus 400/- per bedroom with liquor licence | | plus 400/- per bedroom |
| (ii) | 12,000 | 00 | 12,000.00 | |
| | | plus 400/- per bedroom | | plus 400/- per bedroom |
| (iii) | 4,000 | 00 | 4,000.00 | |
| | | plus 200/- without liquor licence | | plus 200/- per |
| (m) (same) | 100,000 | 00 | 50,000 | 00 |
| (p) (same): | | | | |
| Class I | 200,000/- | | 200,000/- | |
| Class II | 160,000/- | | 160,000/- | |
| Class III | 120,000/- | | 120,000/- | |
| Class IV | 100,000/- | | 100,000/- | |
| Class V | 80,000/- | | 80,000/- | |
| Class VI | 60,000/- | | 60,000/- | |
| Class VII | 40,000/- | | 40,000/- | |
| (r) (same) | 100,000 | 00 | 50,000 | 00 |
| (w) (same) | 20,000 | 00 | 24,000 | 00 |
| | | plus 1% of turnover of whole business | | |
| (x) The business of selling motor vehicle spare parts | 20,000 | 00 | 20,000.00 | |

PART IV

AMENDMENT OF THE CO-OPERATIVE AND RURAL DEVELOPMENT BANK ACT, 1971

7. This Part shall be read as one with the Co-operative and Rural Development Bank Act, 1971, and shall be deemed to have come into operation on the 1st day of July, 1990.

Construction and commencement Acts, 1971 No. 7

8. Section 6 of the Co-operative and Rural Development Bank Act, 1971, is hereby amended—

Amendment of section 6

(a) in subsection (4) by deleting the passage “the apex organisation registered under the Co-operative Societies Act, 1982”, and substituting for it the following:

“the apex organisation, or any primary society or secondary society established under the Cooperative Societies Act, 1982”.

(b) in subsection (7) by adding immediately after the words “the apex organisation” the words “or, as the case may be, the primary society or secondary society named by the President in the direction.”

PART V

AMENDMENT OF THE COMPANIES ORDINANCE

9. This Part shall be read as one with the Companies Ordinance, and shall be deemed to have come into operation on the 8th day of June, 1990.

Construction and commencement Deletion of Eighth Schedule

10. The Companies Ordinance is hereby amended by deleting the Eighth Schedule and substituting for it the following:

“EIGHTH SCHEDULE

Sections 293, 306 and 347

TABLE OF FEES TO BE PAID TO THE REGISTRAR

I. BY A COMPANY HAVING A SHARE CAPITAL

Tax on Capital:

Shs. 10/- per every Sh. 1,000/- or part thereof for registration of a company whose nominal share capital:—

| | Shs. Cts. |
|--|-----------|
| is not more than Shs. 20,000 | 1,000 00 |
| is more than 20,000 but not more than Shs. 100,000 | 2,000 00 |
| is more than Shs. 100,000 but not more than Shs. 500,000 | 3,000 00 |

| | <i>Shs. Cts.</i> |
|---|------------------|
| is more than Shs. 500,000 but not more than Shs. 1,000,000 | 4,000 00 |
| is more than Shs. 1,000,000 but not more than Shs. 1,500,000 | 5,000 00 |
| is more than Shs. 1,500,000 but not more than Shs. 2,000,000 | 6,000 00 |
| is more than Shs. 2,000,000 but not more than Shs. 3,000,000 | 7,000 00 |
| is more than Shs. 3,000,000 but not more than Shs. 4,000,000 | 8,000 00 |
| is more than Shs. 4,000,000 but not more than Shs. 5,000,000 | 9,000 00 |
| is more than Shs. 5,000,000 but not more than Shs. 10,000,000 | 10,000 00 |
| is more than Shs. 10,000,000 | 50,000 00 |

For registration of any increase in share capital made after the first registration of the Company the same fee as could have been payable if the increased share capital had formed part of the original share capital at the time of registration .

For registration of any existing company, except such companies as are by this Ordinance exempted, the same fee as is charged for registering a new company.

For registering any document by this Ordinance required to be delivered, sent or forwarded to the Registrar other than the memorandum or the abstract required to be delivered to the Registrar by a receiver or manager or the statement required to be sent to the Registrar by the liquidator in a winding up in the United Republic.

For making a record of any fact by this Ordinance required or authorized to be recorded by the Registrar Shs. 500/-.

II. BY A COMPANY NOT HAVING A SHARE CAPITAL

For registration of a company—

| | <i>Shs. Cts</i> |
|--|-----------------|
| Where the number of members as stated in the Articles does not exceed 25 | 2,000 00 |
| Where the number of members as so stated exceeds 25 but not 50 . | 3,000 00 |
| Where the number of members as so stated exceeds 50 but not 100 . | 4,000 00 |
| Where the number of members as so stated exceeds 100 but not 150 . | 5,000 00 |
| Where the number of members as so stated exceeds 150 but not 200 . | 6,000 00 |
| Where the number of members as so stated exceeds 200 but is still limited | 8,000 00 |
| For registration of a company in which the number of members is stated in the Articles to be unlimited | 12,000 00 |
| For registration of any increase on the number of members made after the registration of the company in respect of every 50 members or less than 50 members of that increase | 2,000 00 |
| Provided that no company shall be liable to pay on whole a greater fee than Shs. 1,000/- in respect of its number of members taking into account the fee paid on the first registration of the company. | |
| For the registration of an existing company except such companies as are by this Ordinance exempted from payment of fees in respect of registration under this Ordinance, the same fee as is charged for registering a new company. | |
| For registering any document by this Ordinance required or authorized to be registered or required to be delivered, sent or forwarded to the Registrar, other than the memorandum or the abstract required to be by a receiver or manager or the statement required to be sent to the Registrar by the liquidator in a winding up in the United Republic | 500 00 |
| For making record of any fact by this Ordinance required or authorized to be recorded by the Registrar | 500 00 |

III. BY A COMPANY TO WHICH PART XII OF THIS ORDINANCE APPLIES

| | Shs. | Cts. |
|--|------------------------|------|
| For registering a certified copy of a charter, statutes or memorandum and articles of the company or other instrument consisting or defining the constitution of the company | 40,000 or US.\$ 200 | 00 |
| For registering any other document required to be delivered to the Registrar under Part XII of this Ordinance | 500 or US.\$ 5 | 00 |

IV. GENERALLY

For registering out of time any document which is required to be delivered, sent or forwarded to the Registrar within any prescribed period, in addition to any other fee prescribed, there shall be payable a fixed fee of shillings 200/- for each month or part of month of delay".

PART VI

AMENDMENT OF THE CUSTOMS TARIFF ACT, 1976

11. This Part shall be read as one with the Customs Tariff Act, 1976, and shall be deemed to have come into operation on the 8th day of June, 1990.

Construction and Commencement

12. The First Schedule to the Customs Tariff Act, 1976, is hereby amended by substituting, save where the expression *(same)* appears, for the entries in the columns headed "Tariff No.", "Tariff Heading" and "Import Duty" the following respective new entries:—

Amendment of the First Schedule

| Tariff No. | Tariff Heading | Import Duty |
|-------------|-----------------|-------------|
| 01.01 | (same) | 20% |
| 01.03 | (same) | 20% |
| 04.02 | (same): | |
| | A. (same) | 20% |
| 05.01 | (same) | 30% |
| 05.02 | (same) | 30% |
| 05.03 | (same) | 30% |
| 05.04 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 05.05 | (same) | 30% |
| 05.06 | (same) | 30% |
| 05.07 | (same) | 30% |
| 05.08 | (same) | 30% |

| Tariff No. | Tariff Heading | Import Duty |
|------------|----------------|-------------|
| 05.09 | (same) | 30% |
| 05.10 | (same) | 30% |
| 05.11 | (same) | 30% |
| 05.12 | (same) | 30% |
| 05.13 | (same) | 30% |
| 05.14 | (same) | 30% |
| 05.15 | (same): | |
| | A. (same) | (same) |
| | B. (same) | Free |
| | C. (same) | 30% |
| 06.02 | (same) | 20% |
| 06.03 | (same) | 60% |
| 06.04 | (same) | 60% |
| 07.05 | (same): | |
| | A. (same) | Free |
| 10.01 | (same) | 30% |
| 10.02 | (same) | 30% |
| 10.03 | (same) | 30% |
| 10.04 | (same) | 30% |
| 10.05 | (same) | 30% |
| 10.06 | (same) | 30% |
| 10.07 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 11.01 | (same) | 30% |
| 11.02 | (same) | 30% |
| 11.03 | (same) | 30% |
| 11.04 | (same) | 30% |
| 11.05 | (same) | 30% |
| 11.06 | (same) | 30% |
| 11.07 | (same) | 30% |
| 11.08 | (same) | 30% |
| 11.09 | (same) | 30% |
| 12.01 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 12.02 | (same) | 30% |
| 12.03 | (same) | Free |
| 14.01 | (same) | 30% |
| 14.02 | (same) | 30% |
| 14.03 | (same) | 30% |
| 14.04 | (same) | 20% |
| 14.05 | (same) | 30% |
| 15.02 | (same): | |
| | A. (same) | 20% |
| 15.03 | (same) | 30% |
| 15.04 | (same) | 30% |
| 15.05 | (same) | 30% |
| 15.06 | (same) | 30% |
| 15.09 | (same) | 30% |
| 15.10 | (same) | 30% |
| 15.11 | (same) | 30% |
| 15.14 | (same) | 30% |
| 15.15 | (same) | 30% |
| 15.16 | (same) | 30% |
| 15.17 | (same) | 30% |
| 17.01 | (same) | 30% |

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| 18.01 | (same) | 30% | |
| 18.02 | (same) | 30% | |
| 18.03 | (same) | 30% | |
| 18.04 | (same) | 30% | |
| 18.05 | (same) | 30% | |
| 18.06 | (same) | 30% | |
| 19.01 | (same) | 20% | |
| 19.02 | (same): | | |
| | A. (same) | 20% | |
| | B. (same) | 30% | |
| 19.03 | (same) | 40% | |
| 21.02 | (same) | 40% | |
| 21.06 | (same): | | |
| | A. (same) | 30% | |
| | B. (same) | 30% | |
| | C. (same) | 30% | |
| 21.07 | (same): | | |
| | A. (same) | 20% | |
| | B. (same) | 20% | |
| 22.05 | (same): | | |
| | A. (same): | | |
| | (1) (same) | 60% | |
| | (2) (same) | 60% | |
| | B. (same): | | |
| | (1) (same) | 60% | |
| | (2) (same) | 60% | |
| 22.06 | (same): | | |
| | A. (same) | 60% | |
| | B. (same) | 60% | |
| 22.07 | (same) | 60% | |
| 22.05 | (same): | | |
| | A. (same) | 30% | |
| | B. (same) | 60% | |
| 23.01 | (same) | 30% | |
| 23.02 | (same) | 30% | |
| 23.03 | (same) | 30% | |
| 23.04 | (same) | 30% | |
| 23.05 | (same) | 30% | |
| 23.06 | (same) | 30% | |
| 23.07 | (same): | | |
| | A. (same) | 30% | |
| | B. (same) | 30% | |
| 24.01 | (same) | 60% | |
| 24.02 | (same): | | |
| | A. (same) | 60% | |
| | B. (same) | 60% | |
| | C. (same) | 60% | |
| | D. (same) | 60% | |
| | E. (same) | 60% | |
| 25.02 | (same) | 30% | |
| 25.03 | (same) | 30% | |
| 25.04 | (same) | 30% | |
| 25.06 | (same) | 30% | |
| 25.07 | (same) | 30% | |
| 25.08 | (same) | 30% | |
| 25.09 | (same) | 30% | |
| 25.10 | (same) | 30% | |
| 25.11 | (same) | 30% | |

| Tariff No. | Tariff Heading | Import Duty |
|------------|---|--|
| 25.12 | (same) | 30% |
| 25.13 | (same) | 30% |
| 25.14 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 25.15 | | 30% |
| 25.16 | | 30% |
| 25.17 | | 30% |
| 25.18 | | 30% |
| 25.19 | | 30% |
| 25.20 | | 30% |
| 25.21 | | 30% |
| 25.22 | | 30% |
| 25.23 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 25.24 | | 30% |
| 25.25 | | 30% |
| 25.26 | | 30% |
| 25.27 | (same): | |
| | A. (same) | 60% |
| | B. (same) | 30% |
| 25.28 | | 30% |
| 25.29 | | 30% |
| 25.30 | (same) | 30% |
| 25.31 | (same) | 30% |
| 25.32 | (same) | 30% |
| 26.01 | (same) | 30% |
| 26.02 | (same) | 30% |
| 26.03 | (same) | 30% |
| 26.04 | (same) | 30% |
| 27.08 | (same) | 30% |
| 27.09 | (Same): | |
| | (i) Where the C.I.F. value equals or exceeds the basic price determined by the Price Commissioner | Free |
| | (ii) Where the C.I.F. value does not exceed the basic price determined by the Price Commissioner | 60% of the difference between the basic price and the C.I.F. value |
| 27.10 | (same): | |
| | A. (Same): | |
| | (i) Where the C.I.F. value equals or exceeds the basic price determined by the Price Commissioner | Free |
| | (ii) Where the C.I.F. value does not exceed the basic price determined by the Price Commissioner | 60% of the difference between the basic price and the C.I.F. value |

| "Tariff No. | Tariff Heading | Import Duty |
|-------------|---|--|
| | B. (same): | |
| | 1. (same): | |
| | (i) Where the C.I.F. value equals or exceeds the basic price determined by the Price Commissioner | Free |
| | (ii) Where the C.I.F. value does not exceed the basic price determined by the Price Commissioner | 60% of the difference between the basic price and the C.I.F. value |
| | 2. Of more than 85 Octane: | |
| | (i) Where the C.I.F. value equals or exceeds the basic price determined by the Price Commissioner | Free |
| | (ii) Where the C.I.F. value does not exceed the basic price determined by the Price Commissioner | 60% of the difference between the basic price and the C.I.F. value |
| | C. Kerosene lamp oil white spirit: | |
| | 1. Aviation Kerosene:— | |
| | (i) Where the C.I.F. value equals or exceeds the basic price determined by the Price Commissioner | Free |
| | (ii) Where the C.I.F. value does not exceed the basic price determined by the Price Commissioner | 60% of the difference between the basic price and the C.I.F. value |
| | 2. Other:— | |
| | (i) Where the C.I.F. value exceeds the basic price determined by the Price Commissioner | Free |
| | (ii) Where the C.I.F. value does not exceed the basic price determined by the Price Commissioner | 60% of the difference between the basic price and the C.I.F. value |
| | D. (Same): | |
| | (i) Where the C.I.F. value equals or exceeds the basic price determined by the Price Commissioner | Free |
| | Where the C.I.F. value does not exceed the basic price determined by the Price Commissioner | 60% of the difference between the price and the C.I.F. value |

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| Tariff No. | Tariff Heading | Import Duty | |
| | 2. Light, amber, for high speed engines:— | | |
| | (i) Where the C.I.F. value equals or exceed the basic price determined by the Price Commissioner | | Free |
| | (ii) Where the C.I.F. value does not exceed the basic price determined by the Price Commissioner | | 60% of the difference between the price and the C.I.F. value. |
| | E. (Same): | | |
| | (i) Where the C.I.F. value equals or exceeds the basic price determined by the Price Commissioner | | Free |
| | (ii) Where the C.I.F. value does not exceed the basic price determined by the Price Commissioner | | 60% of the difference between the basic price and the C.I.F. value |
| | F. (same): | | |
| | (i) (same) | | Free |
| | (ii) (same) | | 60% of the difference between the basic price and the C.I.F. value. |
| | <p>PROVIDED that the import duty payable under items (ii) of B1 and 2; C1 and 2, D1 and 2, E and F shall become due and be payable prior to commencement of discharge.</p> | | |
| | G. Lubricants: | | |
| | Lubricating oil | | Free |
| | Lubricating grease | | Free |
| | H. Batching oil, imported or purchased before clearance through customs solely for use in the manufacture of rope, cordage, twine, sacking and similar material or in tanning or in the spinning of wool or other basic fibre . | | 20% |
| | I. Other | | 30% |
| 27.17 | Electric current | | 30% |

| Tariff No. | Tariff Heading | Import Duty |
|-----------------|--|-------------|
| 28.01/58 | Chemical elements, inorganic chemical compounds and other products specified in Notes to this Chapter: | |
| | A. For use in the manufacture of agricultural inputs and pharmaceutical products | Free |
| | B. For use in the manufacture of perfumery, cosmetics and toilet preparations | 60% |
| | C. Other | 30% |
| 29.01/45 | Organic compounds and other products mentioned in Note 1 to this Chapter: | |
| | A. For use in the manufacture of agricultural inputs and pharmaceutical products | Free |
| | B. For use in the manufacture of perfumery, cosmetics and toilet preparations | 60% |
| | C. Other | 30% |
| 30.04 | A. (same) | 30% |
| | B. (same) | Free |
| 32.04 | (same): | |
| | A. (same) | 30% |
| | A. (same) | 30% |
| 32.05 | A. (same): | |
| | A. (same) | 30% |
| 32.06 | (same): | |
| | A. (same) | 30% |
| | (same) | 30% |
| 32.07 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 32.09 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 30% |
| 32.10 | (same) | 30% |
| 32.11 | (same) | 30% |
| 32.12 | (same) | 30% |
| 32.13 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 33.01 | (same): | |
| | A. (same) | 60% |
| | B. (same) | 30% |

| Tariff No. | Tariff Heading | Import Duty |
|------------|------------------|-------------|
| 33.02 | (same): | |
| | A. (same) | 60% |
| | B. (same) | 30% |
| 33.03 | (same): | |
| | A. (same) | 60% |
| | B. (same) | 30% |
| 33.04 | (same): | |
| | A. (same) | 60% |
| | B. (same) | 30% |
| 33.05 | (same): | |
| | A. (same) | (Same) |
| | B. (same) | 60% |
| 33.26 | (same): | |
| | A. (same) | 60% |
| | B. (same) | 60% |
| | C. (same) | 60% |
| | D. (same) | 60% |
| | E. (same) | 60% |
| | F. (same) | 60% |
| 34.02 | (same): | |
| | A. (same) | Free |
| | B. (same) | 20% |
| | C. (same) | (same) |
| 34.03 | (same): | |
| | A. (same) | 20% |
| | B. (same) | 20% |
| | C. (same): | |
| | (1) (same) | 20% |
| | (2) (same) | 20% |
| 34.04 | (same): | |
| | A. (same) | (same) |
| | B. (same) | (30%) |
| 34.05 | (same) | 30% |
| 34.06 | (same) | 30% |
| 34.07 | (same) | 30% |
| 35.01 | (same) | 30% |
| 35.02 | (same) | 30% |
| 35.03 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 30% |
| 35.04 | (same) | 30% |
| 35.05 | (same) | 30% |
| 35.06 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 36.01 | (same) | 30% |

| Tariff No. | Tariff Heading | Import Duty |
|------------|------------------|-------------|
| 36.02 | (same) | 30% |
| 36.03 | (same) | 30% |
| 36.04 | (same) | 30% |
| 36.05 | (same): | |
| | A. (same) | (same) |
| | B. (same) | (same) |
| | C. (same) | 60% |
| 36.06 | (same) | 60% |
| 36.07 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 36.08 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 37.01 | (same): | |
| | A. | (same) |
| | B. | 30% |
| 37.02 | (same) | 30% |
| 37.03 | (same) | 30% |
| 37.04 | (same) | 30% |
| 37.05 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 30% |
| 37.06 | (same) | 30% |
| 37.07 | (same): | |
| | A. (same) | (same) |
| | B. (same) | (same) |
| | C. (same): | |
| | (1) (same) | 30% |
| | (2) (same) | 30% |
| | (3) (same) | 30% |
| 37.08 | (same) | 30% |
| 38.01 | (same) | 30% |
| 38.02 | (same) | 30% |
| 38.03 | (same) | 30% |
| 38.04 | (same): | 30% |
| 38.05 | (same): | 30% |
| 38.06 | (same): | 30% |
| 38.07 | (same): | 30% |
| 38.08 | (same): | 30% |
| 38.09 | (same): | 30% |
| 38.10 | (same): | 30% |
| 38.11 | (same): | |
| | A. (same) | 60% |
| | B. (same) | (same) |
| 38.12 | (same): | 30% |

| Tariff No. | Tariff Heading | Import Duty |
|------------|---|-------------|
| 38.13 | (same): | 30% |
| 38.14 | (same): A. (same) | 30% |
| | B. (same) | 30% |
| 38.15 | (same): | 30% |
| 38.16 | (same): | 30% |
| 38.17 | (same): | 30% |
| 38.18 | (same): | 30% |
| 38.19 | (same): A. | 30% |
| | B. | 30% |
| | C. | 30% |
| | D. | 30% |
| | E. | 30% |
| | F. | 30% |
| | G. | 30% |
| | H. | 30% |
| | I. | 30% |
| 39.07 | (same): A. (same) | same |
| | B. Bottles and jars, vats, buckets, drums, barrels, casks, cans (jerricans), boxes and similar containers, of synthetics artificial plastic materials, of a description commonly used for the conveyance or packing of goods: | |
| | (i) Bottles and jars (including stoppers, lids and caps) . | 30% |
| | (ii) Vats, drums barrels, casks, cans (jerricans), boxes and similar containers of synthetic or artificial plastic commonly used for conveyance or packing of goods.. | 30% |
| | (iii) Other | 30% |
| | C. (same) | 30% |
| | D. (same) | (same) |
| | E. (same): (1) (same) | 30% |
| | (2) (same) | 30% |
| | F. (same) | 30% |
| | G. (same) | 40% |
| | H. (same) | 30% |
| | I. (same) | 30% |
| | J. (same): (1) (same) | 30% |
| | (2) (same) | 30% |
| | K. (same) | 30% |
| | L. (same) | 30% |
| | M. (same) | 30% |
| | N. (same) | 30% |
| | O. (same) | 30% |
| | P. (same) | Free |
| | Q. (same) | 30% |
| | R. (same) | 30% |
| | S. (same) | 30% |
| | (1) (same) | (same) |
| | (2) (same) | 30% |
| 40.06 | (same): A. (same) | 30% |
| | B. (same) | (same) |
| 40.07 | (same): | 30% |

| No. 17 | Finance | 1990 | 19 |
|------------|-----------------|-------------|----|
| Tariff No. | Tariff Heading | Import Duty | |
| 40.08 | (same): | 30% | |
| 40.13 | (same): | | |
| | A. (same) | 30% | |
| | B. (same) | 30% | |
| | C. (same) | 30% | |
| 40.14 | (same): | | |
| | A. (same) | (same) | |
| | B. (same) | (same) | |
| | C. (same) | 30% | |
| 40.16 | (same): | 30% | |
| 41.01 | (same): | 30% | |
| 41.02/08 | (same): | 30% | |
| 41.09 | (same): | 30% | |
| 41.10 | (same): | 30% | |
| 42.01 | (same): | 30% | |
| 42.04 | (same) | 30% | |
| 42.06 | (same): | | |
| | A. (same) | 20% | |
| | B. (same) | (same) | |
| 43.03 | (same): | | |
| | A. (same) | 30% | |
| 44.03 | (same) | 30% | |
| 44.05 | (same) | 30% | |
| 44.05 | (same) | 30% | |
| 44.09 | (same) | 30% | |
| 44.10 | (same) | 30% | |
| 44.11 | (same) | 30% | |
| 44.13 | (same) | 30% | |
| 44.14 | (same) | 30% | |
| 44.15 | (same) | 30% | |
| 44.16 | (same) | 30% | |
| 44.17 | (same) | 30% | |
| 44.18 | (same) | 30% | |
| 44.19 | (same) | 30% | |
| 44.20 | (same) | 30% | |
| 44.23 | (same) | 30% | |
| 44.25 | (same): | | |
| | A. (same) | 30% | |
| 44.26 | (same) | 20% | |
| 45.02 | (same) | 30% | |
| 45.03/04 | (same): | | |
| | A. (same) | Free | |
| | B. (same) | 30% | |
| | C. (same) | 30% | |
| | D. (same) | 30% | |
| 46.02 | (same): | | |
| | A. (same) | (same) | |
| | B. (same) | 30% | |
| 47.01 | (same) | 30% | |
| 47.02 | (same): | | |
| | A. (same) | 30% | |
| | B. (same) | 30% | |

| Tariff No. | Tariff Heading | Import Duty |
|-----------------|-------------------------|---------------|
| 48.01 | <i>(same)</i> : | |
| | A. Paper: | |
| | (1) <i>(same)</i> | 30% |
| | (2) <i>(same)</i> | 30% |
| | (3) <i>(same)</i> | 30% |
| | B. Paperboard | 30% |
| | C. <i>(same)</i> : | |
| | (1) <i>(same)</i> | 30% |
| | (2) <i>(same)</i> | 30% |
| 48.02 | <i>(same)</i> | 30% |
| 48.03 | <i>(same)</i> | 30% |
| 48.04 | <i>(same)</i> | 30% |
| 48.05 | <i>(same)</i> | 30% |
| 48.06 | <i>(same)</i> | 30% |
| 48.07 | <i>(same)</i> : | |
| | B. <i>(same)</i> | 30% |
| 48.08 | <i>(same)</i> | 30% |
| 48.09 | <i>(same)</i> | 30% |
| 48.10 | <i>(same)</i> | 30% |
| 48.11 | <i>(same)</i> | 30% |
| 48.12 | <i>(same)</i> | 30% |
| 48.13 | <i>(same)</i> | 30% |
| 48.14 | <i>(same)</i> : | |
| | A. <i>(same)</i> | 30% |
| | B. <i>(same)</i> | 30% |
| 48.15 | <i>(same)</i> : | |
| | A. <i>(same)</i> | 30% |
| | B. <i>(same)</i> | 30% |
| 48.16 | <i>(same)</i> : | |
| | A. <i>(same)</i> | 30% |
| | B. <i>(same)</i> | 30% |
| 48.17 | <i>(same)</i> | 30% |
| 48.18 | <i>(same)</i> | 30% |
| 48.19 | <i>(same)</i> | 30% |
| 48.20 | <i>(same)</i> | 30% |
| 48.21 | <i>(same)</i> : | |
| | A. <i>(same)</i> | 30% |
| | B. <i>(same)</i> | 30% |
| 49.07 | <i>(same)</i> : | |
| | A. <i>(same)</i> | 30% |
| | B. <i>(same)</i> | <i>(same)</i> |
| 49.08 | <i>(same)</i> | 30% |
| 49.10 | <i>(same)</i> | 30% |
| 49.11 | <i>(same)</i> : | |
| | D. <i>(same)</i> | 30% |
| 50.01/03 | <i>(same)</i> | 30% |
| 50.09/10 | <i>(same)</i> | 60% |

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|------------|--|-------------|--------|
| Tariff No. | Tariff Heading | Import Duty | |
| 51.01/03 | (same): | | |
| | B. (same) | | Free |
| 52.01 | (same) | | 30% |
| 53.01/05 | (same) | | 30% |
| 53.06/10 | (same) | | 30% |
| 55.03/04 | (Same) | | 30% |
| 55.05/06 | (Same) | | 30% |
| 55.07/09 | Woven fabrics of cotton: | | |
| | A. Grey and unbleached: | | |
| | (i) Weftless fabric for tyre manufacture | 20% | |
| | (ii) Other | 60% | |
| | B. Gauze for the manufacture of bandages | | Free |
| | C. Canvas | | 60% |
| | D. Drills and twills | | 60% |
| | E. Other | | 60% |
| 56.01/04 | (Same): | | |
| | B. (Same) | | 30% |
| 56.05/06 | (Same): | | |
| | A. (Same): | | 30% |
| | B. (Same): | | 30% |
| 57.01/04 | (Same): | | |
| | A. (Same): | | 30% |
| | B. (Same): | | 30% |
| 57.05/08 | (Same): | | 30% |
| 57.09/12 | (Same): | | |
| | A. (same) | (same) | |
| | B. (same) | | 60% |
| 58.03 | (Same) | | 30% |
| 58.06 | (Same) | | 20% |
| 58.07 | (Same) | | 30% |
| 59.01 | (Same) | | 30% |
| 59.02 | (Same) | | 30% |
| 59.03 | (Same) | | 30% |
| 59.04 | (Same) | | 30% |
| | A. (same) | | Free |
| | B. (same) | | 30% |
| 59.05 | (Same): | | |
| | A. (Same): | | |
| | (1) (Same) | | 30% |
| | (2) (Same) | | 30% |
| | B. (Same) | | (Same) |
| | C. (Same): | | 30% |
| 59.06 | (Same): | | |
| | A. (Same): | | 30% |
| | B. (Same): | | 30% |
| 59.07 | (Same): | | |
| | A. (Same): | | 20% |
| | B. (Same): | | 30% |
| 59.08 | (Same) | | 30% |
| 59.09 | (Same) | | 30% |
| 59.10 | (Same) | | 30% |
| 59.11 | (Same): | | |
| | A. (Same): | | 30% |
| | B. (Same): | | (Same) |
| 59.12 | (Same) | | 30% |

| Tariff No. | Tariff Headings | Import Duty |
|------------|-----------------|-------------|
| 59.14 | (Same): | |
| | A. (Same): | 30% |
| | B. (Same): | 30% |
| 59.15 | (Same) | 30% |
| 59.16 | (Same) | 30% |
| 59.17 | (Same) | 30% |
| 64.05 | (Same): | |
| | A. (Same) | 30% |
| | B. (Same) | 30% |
| 64.06 | (Same) | 30% |
| 65.01 | (Same) | 30% |
| 65.02 | (Same) | 30% |
| 65.07 | (Same) | 30% |
| 66.03 | (Same) | 60% |
| 67.03 | (Same) | 60% |
| 67.04 | (Same): | |
| 68.02 | (Same): | |
| | B. | 30% |
| | C. | 30% |
| | D. | 30% |
| 68.03 | (Same) | 30% |
| 68.04 | (Same) | 30% |
| 68.05 | (Same) | 30% |
| 68.06 | (Same) | 30% |
| 68.07 | (Same) | 30% |
| 68.08 | (Same): | |
| | A. (Same) | 30% |
| | B. (Same) | 30% |
| 68.09 | (Same) | 30% |
| 68.10 | (Same) | 30% |
| 68.11 | (Same): | |
| | A. (Same) | 30% |
| | B. (Same) | 30% |
| | C. (Same) | 30% |
| 68.12 | (Same): | |
| | A. (Same) | 30% |
| | B. (Same) | 30% |
| | C. (Same) | 30% |
| | D. (Same) | 30% |
| 68.13 | (Same): | |
| | A. (Same) | 30% |
| | B. (Same) | 30% |
| | C. (Same) | 30% |
| | D. (Same) | 30% |
| | E. (Same) | 30% |
| 68.14 | (same) | 30% |
| 68.15 | (same) | 30% |
| 68.16 | (same): | |
| | A. (same) | 20% |
| | B. (same) | 30% |
| 69.04 | (same) | 30% |
| 69.05 | (same) | 30% |
| 69.06 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| | C. (same) | 30% |

| No. 17 | Finance | 1990 | 23 |
|-------------|-----------------|-------------|-----|
| "Tariff No. | Tariff Heading | Import Duty | |
| 69.07 | (same) | | 30% |
| 69.08 | (same) | | 30% |
| 69.09 | (same): | | |
| | A. (same) | (same) | |
| | B. (same) | (same) | |
| | C. (same) | | 30% |
| 69.10 | (same): | | |
| | A. (same) | | 30% |
| | B. (same) | | 30% |
| 69.13 | (same): | | |
| | A. (same) | | 30% |
| 69.14 | (same): | | |
| | A. (same) | | 30% |
| | B. (same) | | 30% |
| 70.01 | (same) | | 30% |
| 70.02 | (same) | | 30% |
| 70.03 | (same): | | |
| | A. (same) | | 30% |
| | B. (same) | | 30% |
| 70.04 | (same) | | 30% |
| 70.05 | (same) | | 30% |
| 70.06 | (same) | | 30% |
| 70.07 | (same) | | 30% |
| 70.08 | (same) | | 30% |
| 70.09 | (same) | | 30% |
| 70.10 | (same) | | 30% |
| 70.11 | (same) | | 30% |
| 70.12 | (same) | | 30% |
| 70.13 | (same) | | 30% |
| 70.14 | (same) | | 30% |
| 70.15 | (same) | | 30% |
| 70.16 | (same) | | 30% |
| 70.17 | (same): | | |
| | A. (same) | | 30% |
| | B. (same) | | 30% |
| | C. (same) | | 30% |
| 70.18 | (same) | | 30% |
| 70.19 | (same): | | |
| | A. (same) | (same) | |
| | B. (same) | | 30% |
| 70.21 | (same): | | |
| | A. (same) | Free | |
| | B. (same) | 20% | |
| | C. (same) | | 30% |
| 71.04 | (same) | | 30% |
| 71.05 | (same) | | 30% |
| 71.06 | (same) | | 30% |
| 71.07 | (same) | | 30% |
| 71.08 | (same) | | 30% |
| 71.09 | (same) | | 30% |
| 71.10 | (same) | | 30% |
| 71.11 | (same) | | 30% |
| 73.10 | (same): | | |
| | A. (same): | | |
| | (1) | | 30% |

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| Tariff No. | Tariff Heading | Import Duty |
|------------|----------------------|-------------|
| | (2) | 30% |
| | (3) | 30% |
| | (4) | 30% |
| | B. (same) | 30% |
| 73.11 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 73.12 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 73.13 | (same): | |
| | A. (same) | 30% |
| | B. (same): | |
| | (1) Galvanized | 30% |
| | (2) Uncoated: | |
| | (a) (same) | 30% |
| | (b) (same) | 30% |
| | C. (same) | 30% |
| | D. (same) | 30% |
| 73.14 | (same) | 30% |
| 73.15 | (same) | 30% |
| 73.17 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 73.18 | ..... | 30% |
| 73.20 | (same): | 30% |
| 73.21 | (same): | 30% |
| 73.22 | (same): | 30% |
| 73.23 | (same): | 30% |
| 73.24 | (same): | 30% |
| 73.25 | (same): | 30% |
| 73.26 | (same): | 30% |
| 73.27 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 73.28 | (same): | 30% |
| 73.29 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 73.31 | (same): | 30% |
| 73.32 | (same): | 30% |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 73.36 | (same): | 30% |
| | A. (same): | |
| | (1) (same) | Free |
| | (2) (same) | Free |
| | B. (same) | Free |
| 73.38 | (same): | |
| | B. (same) | 30% |
| | (2) (same) | 30% |
| | C. (same) | 30% |
| 73.39 | (same) | 30% |

| Tariff No. | Tariff Heading | Import Duty |
|------------|------------------|-------------|
| | D. (same) | 30% |
| 73.40 | (same): | |
| | B. (same) | 20% |
| | F. (same) | 30% |
| | G. (same) | 30% |
| | K. (same) | 30% |
| | M. (same): | |
| | (2) (same) | 30% |
| | N. (same) | 30% |
| 74.01 | (same): | 30% |
| 74.02 | (same): | 30% |
| 74.03 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 74.04 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 74.05 | (same): | 30% |
| 74.06 | (same): | 30% |
| 74.07 | (same): | 30% |
| 74.08 | (same): | 30% |
| 74.09 | (same): | 30% |
| 74.10 | (same): | 30% |
| 74.11 | (same): | 30% |
| 74.12 | (same): | 30% |
| 74.13 | (same): | 30% |
| 74.15 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 74.16 | (same): | 30% |
| 74.17 | (same): | |
| | A. (same): | |
| | (1) (same) | Free |
| | (2) (same) | Free |
| | B. (same) | Free |
| 74.19 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 75.01 | ..... | 30% |
| 75.02 | ..... | 30% |
| 75.03 | ..... | 30% |
| 75.04 | ..... | 30% |
| 75.05 | ..... | 30% |
| 75.06 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 76.01 | (same): | 30% |
| 76.02 | (same): | 30% |
| 76.03 | (same): | |
| | A. (same): | |
| | (1) (same) | 30% |
| | (2) (same) | 30% |
| | B. (same) | 30% |
| | C. (same) | 30% |
| | D. (same) | 30% |
| | E. (same) | 30% |

| "Tariff No. | Tariff Heading | Import Duty |
|----------------|---|-------------|
| 76.04 | (same): | 30% |
| 76.05 | (same): | 30% |
| 76.06 | (same): | 30% |
| 76.07 | (same): | 30% |
| 76.08 | (same): | 30% |
| 76.09 | (same): A. (same) | 30% |
| | B. (same) | 30% |
| 76.10 | (same): A. (same) | 30% |
| | B. (same) | 30% |
| 76.11 | (same): | 30% |
| 76.12 | (same): A. (same) | 30% |
| | B. (same) | 30% |
| 76.13 | (same): | 30% |
| 76.14 | (same): | 30% |
| 76.15 | (same): A. (same) | 30% |
| | B. (same) | 30% |
| 76.16 | (same): A. (same) | 30% |
| | B. (same): (1) (same): (a) (same) | 30% |
| | (b) (same) | 30% |
| | (2) (same) | 30% |
| | C. (same) | 30% |
| 77.01 | (same): | 30% |
| 77.02 | (same): | 30% |
| 77.03 | (same): | 30% |
| 77.04 | (same): | 30% |
| 78.01 | (same): | 30% |
| 78.02 | (same): | 40% |
| 78.03 | (same): | 30% |
| 78.04 | (same): | 30% |
| 78.05 | (same): | 30% |
| 78.06 | (same): A. (same) | 30% |
| | B. (same) | 30% |
| | C. (same) | 30% |
| 79.01 | (same): | 20% |
| 79.02 | (same): | 30% |
| 79.03 | (same): | 30% |
| 79.04 | (same): A. (same) | 30% |
| | B. (same) | 30% |
| 79.05 | (same): | 30% |
| 79.06 | (same): A. (same) | 30% |
| | B. (same) | 30% |
| 80.01 | (same): | 30% |
| 80.02 | (same): | 30% |
| 80.03 | (same): | 30% |
| 80.04 | (same): | 30% |
| 80.05 | (same): | 30% |

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| "Tariff No | Tariff Heading | Import Duty |
|---------------|-------------------|-------------|
| 80.06 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 81.01 | (same): | 30% |
| 81.02 | (same): | 30% |
| 81.03 | (same): | 30% |
| 81.04 | (same): | 30% |
| 82.02 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 82.04 | (same): | |
| | A. (same) | 30% |
| | B. (same) | (same) |
| 82.07 | (same): | 20% |
| 82.08 | (same): | 30% |
| 82.09 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 30% |
| 82.10 | (same): | 30% |
| 82.12 | (same): | 30% |
| 82.15 | (same): | 30% |
| 83.01 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| | C. (same) | 30% |
| 83.02 | (same): | |
| | A. (same) | 30% |
| 83.04 | (same): | 30% |
| 83.05 | (same): | 30% |
| 83.07 | (same): | |
| | C. (same) | 30% |
| | D. (same) | 30% |
| 83.08 | (same): | 30% |
| 83.09 | (same): | 30% |
| 83.10 | (same): | 30% |
| 83.11 | (same) | (same) |
| 83.12 | (same) | 30% |
| 83.13 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 20% |
| 83.14 | (same) | 30% |
| 83.15 | (same) | 30% |
| 84.06 | (same): | |
| | D. (same): | |
| | (i) (same) | 20% |
| | (ii) (same) | 30% |
| 84.07 | (same) | 20% |
| 84.10 | (same): | |
| | A. (same) | 20% |
| 84.11 | (same): | |
| | A. (same) | 20% |
| 84.12 | (same): | |
| | B. (same) | 30% |
| 84.23 | (same) | 20% |
| 84.24 | (same): | |
| | A. (same) | 20% |
| | B. (same) | Free |

| "Tariff No. | Tariff Heading | Import Duty |
|----------------|--|-------------|
| 84.25 | (same) | Free |
| 84.26 | (same) | Free |
| 84.28 | (same) | Free |
| 84.29 | (same) | 20% |
| 84.30 | (same): | |
| | A. (same) | 20% |
| 84.40 | (same): | |
| | A. (same) | 30% |
| | B. (same) | (same) |
| 84.41 | (same) | 30% |
| 84.61 | (same): | |
| | A. (same) | 20% |
| 84.63 | (same): | |
| | A. (same) | 20% |
| 84.64 | (same): | |
| | A. (same) | 20% |
| 85.01 | (same): | |
| | A. (same) | (same) |
| | B. Solar energy equipment and parts thereof .. | Free |
| | C. Road motor vehicle parts | 20% |
| | D. Other | 20% |
| 85.03 | (same): | |
| | B. (same) | 30% |
| 85.06 | (same): | |
| | A. (same): | 30% |
| 85.12 | (same): | |
| | B. Electric Cookers | Free |
| | C. Other | 40% |
| 85.14 | (same) | 30% |
| 85.15 | (same): | |
| | A. Radio and radio cassette recorders | 30% |
| | B. Television receiving sets, radiograms and parts thereof .. | 60% |
| | C. Parts for radios and cassette recorders | 30% |
| | D. Television apparatus for the observation and control of industrial operations, meteorological and aviation opera- tions and parts thereof | 20% |
| | E. Other | 30% |
| 85.18 | (same): | |
| | B. (same) | 30% |
| 85.19 | (same): | |
| | B. (same) | 30% |
| 85.20 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 85.21 | (same): | |
| | B. (same) | 30% |
| 85.26 | (same) | 30% |
| 85.28 | (same): | |
| | A. (same) | 20% |
| | B. (same) | 30% |
| 87.02 | (same): | |
| | A. (same): | |
| | (1)(same) | 20% |
| | (5)(same) | 60% |
| | (6)(same) | 60% |
| | (7)(same) | 20% |

| "Tariff No. | Tariff Heading | Import Duty |
|----------------|---|-------------|
| | B. (same): | |
| | (1)(same) | 20% |
| | (2)(same) | 20% |
| | (3)(same) | 20% |
| | (6)(same) | 60% |
| | (7)(same) | 20% |
| | E. Load-carrying vehicles of carrying capacity of not less than 3 tonnes, buses (same, etc.) | 20% |
| | F. Other | 20% |
| 87.03 | (same): | |
| | A. (same) | 20% |
| | B. (same) | 20% |
| | C. (same) | 20% |
| | D. (same) | Free |
| | E. (same) | 20% |
| 87.06 | (same): | |
| | C. (same) | 20% |
| 87.09 | (same) | 20% |
| 87.10 | (same) | 20% |
| 90.03 | (same): | |
| | A. (same) | 30% |
| 90.04 | (same): | |
| | A. (same) | Free |
| | B. (same) | Free |
| | C. (same) | 30% |
| 90.27 | (same): | |
| | D. (same) | 30% |
| 91.08 | (same) | 30% |
| 91.09 | (same) | 30% |
| 91.10 | (same) | 30% |
| 91.11 | (same) | 30% |
| 92.09 | (same) | 30% |
| 92.10 | (same) | 30% |
| 92.12 | (same): | |
| | C. (same) | 30% |
| | D. (same) | 30% |
| 95.01/08 | (same): | |
| | B. (same) | 30% |
| 96.03 | (same) | 30% |
| 97.07 | (same): | |
| | A. (same) | Free |
| | B. (same): | |
| | (i) For fishing | Free |
| | (ii) Other | 20% |
| 98.01 | (same) | 30% |
| 98.02 | (same) | 30% |
| 98.03 | (same) | 30% |
| 98.04 | (same) | 30% |
| 98.05 | (same) | 30% |
| 98.08 | (same) | 30% |
| 98.09 | (same) | 30% |
| 98.10 | (same): | |
| | A. (same) | 60% |
| | B. (same) | 30% |
| 99.02 | (same) | 30% |
| 99.04 | (same) | 30% |
| 99.05 | (same) | 30% |

PART VII

AMENDMENT OF THE ESTATE DUTY ACT, 1963

Construction and commencement Cap 527

13. This Part shall be read as one with the Estate Duty Act, 1963, and shall be deemed to have come into operation on the first day of July, 1990.

Deletion and replacement of First Schedule

14. The First Schedule to the Estate Duty Act, 1963, is hereby deleted and replaced by the following Schedule:

"FIRST SCHEDULE"

| Value of Property | Rate of Duty |
|---|---|
| (a) Not exceeding Shs. 2,000,000/- | |
| (b) Exceeding Shs. 2,000,000/- but not exceeding Shs. 2,100,000/- | Shs. 2,970/- plus 9% of the amount in excess of 2,000,000/- |
| (c) Exceeding Shs. 2,100,000/- but not exceeding Shs. 2,300,000/- | Shs. 11,970/- plus 18% of the amount in excess of Shs. 2,100,000/- |
| (d) Exceeding Shs. 2,300,000/- but not exceeding Shs. 2,700,000 | Shs. 47,970/- plus 27% of the amount in excess of Shs. 2,300,000/- |
| (e) Exceeding Shs. 2,700,000/- but not exceeding Shs. 3,100,000/- | Shs. 155,970/- plus 36% of the amount in excess of Shs. 2,700,000/- |
| (f) Exceeding Shs. 3,100,000/- but not exceeding Shs. 3,500,000/- | Shs. 299,970/- plus 54% of the amount in excess of Shs. 3,100,000/- |

PART VIII

AMENDMENT OF THE IMMIGRATION ACT, 1972

Construction and commencement Acts, 1972 No. 8

15. This Part shall be read as one with the Immigration Act, 1972, and shall be deemed to have come into operation on the first day of July, 1990.

Repeal of section 10A

16. Section 10A of the Immigration Act, 1972 is hereby repealed.

PART IX

AMENDMENT OF THE SALES TAX ACT, 1976

17. This Part shall be read as one with the Sales Tax Act, 1976, and shall be deemed to have come into operation on the 8th day of June, 1990.

Acts, 1976
No. 13

18. Section 57 of the principal Act is hereby amended by deleting the words "twenty thousand shillings" and "three years" and substituting for them, respectively, the words "fifty thousand shillings" and "four years".

Amend-
ment of
section 57

19. The First Schedule to the principal Act is hereby amended by substituting, save where the expression "(same)" appears for the entries in the Column headed "Tariff Heading" and the entries in the Column headed "Sales Tax" opposite the following Tariff numbers the following respective new entries:

Amend-
ment of
First
Schedule

| Tariff No. | Tariff Heading | Sales Tax |
|------------|-----------------|-----------|
| 04.01 | (same): | |
| | A. (same) | (same) |
| | B. (same) | (same) |
| 04.02 | (same): | |
| | A. (same) | 20% |
| | B. (same) | 30% |
| | C. (same) | 30% |
| 04.03 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 04.04 | (same) | 30% |
| 04.05 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 30% |
| 04.06 | (same) | (same) |
| 07.01 | (same) | (same) |
| 07.02 | (same) | (same) |
| 07.03 | (same) | (same) |
| 07.05 | (same): | |
| | A. (same) | (same) |
| | B. (same) | (same) |
| 07.06 | (same): | |
| | A. (same) | (same) |
| | B. (same) | (same) |
| 09.01 | (same): | |
| | A. (same) | (same) |
| | B. (same) | (same) |
| 09.02 | (same): | |
| | A. (same) | Free |
| | B. (same) | (same) |
| 09.03 | (same) | (same) |
| 09.04 | (same) | 30% |
| 09.05 | (same) | 30% |
| 09.06 | (same) | 30% |
| 09.07 | (same) | 30% |
| 09.08 | (same) | 30% |
| 09.09 | (same) | 30% |
| 09.10 | (same) | 30% |

| Tariff No. | Tariff Heading | Sales Tax |
|------------|-----------------|-----------|
| 11.01 | (same): | |
| | A. (same) | 30% |
| | B. (same) | (same) |
| 11.02 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 30% |
| 11.03 | (same) | (same) |
| 11.04 | (same) | 30% |
| 11.05 | (same) | (same) |
| 11.06 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 30% |
| 11.07 | (same) | 20% |
| 11.08 | (same) | 20% |
| 11.09 | (same) | 20% |
| 15.01 | (same) | 30% |
| 15.02 | (same): | |
| | A. (same) | 20% |
| | B. (same) | 30% |
| 15.03 | (same) | 30% |
| 15.04 | (same) | 30% |
| 15.05 | (same) | 30% |
| 15.06 | (same) | 30% |
| 15.07 | (same): | |
| | A. (same) | (same) |
| | B. (same) | (same) |
| | C. (same) | (same) |
| 15.08 | (same): | |
| | A. (same) | (same) |
| | B. (same) | (same) |
| 15.09 | (same) | 30% |
| 15.10 | (same) | 30% |
| 15.11 | (same) | 30% |
| 15.12 | (same) | (same) |
| 15.13 | (same) | (same) |
| 15.14 | (same) | (same) |
| 15.15 | (same) | 30% |
| 15.16 | (same) | 30% |
| 15.17 | (same) | 30% |
| 16.01 | (same): | |
| | A. Tinned | 30% |
| | B. Other | Free |
| 16.02 | (same): | |
| | A. Tinned | 30% |
| | B. Other | Free |
| 16.03 | (same): | |
| | A. Tinned | 30% |
| | B. Other | Free |
| 16.04 | (same): | |
| | A. Tinned | 30% |
| | B. Other | Free |
| 16.05 | (same): | |
| | A. Tinned | 30% |
| | B. Other | Free |

| Tariff | Tariff Heading | Sales Tax |
|--------|------------------|-----------|
| 17.01 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 30% |
| 17.02 | (same): | |
| | A. (same) | (same) |
| | B. (same) | (same) |
| 17.03 | (same) | Free |
| 17.04 | (same) | 40% |
| 17.05 | (same) | 40% |
| 18.01 | (same) | 40% |
| 18.02 | (same) | 40% |
| 18.03 | (same) | 40% |
| 18.04 | (same) | 40% |
| 18.05 | (same) | 40% |
| 18.06 | (same) | 40% |
| 19.01 | (same) | 20% |
| 19.02 | (same) | 20% |
| 19.03 | (same) | 30% |
| 19.04 | (same) | 30% |
| 19.05 | (same) | 30% |
| 19.06 | (same) | (same) |
| 19.07 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 30% |
| 19.08 | (same): | |
| | A. (same): | |
| | (1) (same) | 30% |
| | (2) (same) | 30% |
| | (3) (same): | |
| | (a) (same) | 30% |
| | (b) (same) | 30% |
| 19.08 | B. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | 30% |
| 20.01 | (same) | 40% |
| 20.02 | (same) | 40% |
| 20.03 | (same) | 40% |
| 20.04 | (same) | 40% |
| 20.05 | (same) | 40% |
| 20.06 | (same) | 40% |
| 20.07 | (same) | 40% |
| 21.01 | (same) | 30% |
| 21.02 | (same) | 30% |
| 21.03 | (same) | 30% |
| 21.04 | (same) | 30% |
| 21.05 | (same) | 30% |
| 21.06 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| | C. (same) | 30% |
| 21.07 | (same): | |
| | A. (same) | 20% |

| Tariff No. | Tariff Heading | Sales Tax |
|------------|-------------------|-----------|
| | B. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | 30% |
| | C. (same) | 30% |
| 22.01 | (same): | |
| | A. (same) | 20% |
| | B. (same) | 20% |
| 22.02 | (same): | |
| | A. (same) | 20% |
| | B. (same) | 20% |
| 22.02 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| 22.03 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| | C. (same) | (same) |
| 22.04 | (same) | 30% |
| 22.05 | (same): | |
| | A. (same): | |
| | (1) (same) | 40% |
| | (2) (same) | 40% |
| 22.05 | B. (same): | |
| | (1) (same) | 40% |
| | (2) (same) | 40% |
| 22.06 | (same) | 40% |
| 22.07 | (same) | 40% |
| 22.08 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 22.09 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| | C. (same) | 30% |
| 22.10 | (same) | 30% |
| 24.01 | (same) | (same) |
| 24.02 | (same): | |
| | A. (same) | 40% |
| | B. (same): | |
| | (1) (same) | 40% |
| | (2) (same) | 40% |
| | (3) (same) | 40% |
| | (4) (same) | 40% |
| | (5) (same) | 40% |
| | (6) (same) | 40% |
| | (7) (same) | 40% |
| | (8) (same) | 40% |
| | (9) (same) | 40% |
| | (10) (same) | 40% |

No. 17

Finance

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| Tariff No. | Tariff Heading | Sales Tax |
|------------|---------------------|-----------|
| | C. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | 40% |
| | D. (same) | 40% |
| | E. (same) | (same) |
| | F. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | 40% |
| | G. (same) | (same) |
| 25.23 | (same): | |
| | A. (same) | Free |
| | B. (same) | Free |
| 25.24 | (same) | (same) |
| 25.25 | (same) | (same) |
| 25.26 | (same) | (same) |
| 25.27 | (same): | |
| | A. (same) | 30% |
| 25.28 | (same) | (same) |
| 25.29 | (same) | (same) |
| 25.30 | (same) | (same) |
| 25.31 | (same) | (same) |
| 25.32 | (same) | (same) |
| 27.10 | (same): | |
| | A. (same) | (same) |
| | B. (same): | |
| | (1) (same) | 40% |
| | (2) (same) | 40% |
| | C. (same): | |
| | (1) (same) | Free |
| | (2) (same) | Free |
| | D. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | (same) |
| | E. (same) | Free |
| | F. (same) | (same) |
| | G. (1) (same) | Free |
| | (2) (same) | Free |
| | H. (same) | (same) |
| | I. (same) | 30% |
| 27.11 | (same) | Free |
| 27.12 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 30% |
| 27.13 | (same) | 30% |
| 27.14 | (same) | 20% |
| 27.15 | (same) | 20% |
| 27.16 | (same) | 20% |
| 27.17 | (same) | 20% |
| 32.01 | (same) | 20% |
| 32.02 | (same) | 20% |
| 32.03 | (same) | 20% |
| 32.05 | (same) | 30% |
| 32.06 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 32.07 | (same) | 30% |

| Tariff No. | Tariff Heading | Sales Tax |
|------------|---------------------------------|-----------|
| 32.08 | (same) | 30% |
| 32.09 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 32.10 | (same) | 30% |
| 32.11 | (same) | 30% |
| 32.12 | (same) | 30% |
| 32.13 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 33.01 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 33.02 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 33.03 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 33.04 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 33.05 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 33.06 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 30% |
| | C. (same) | 30% |
| | D. (same) | 40% |
| | E. (same) | 40% |
| | F. (same) | 40% |
| 34.01 | (same) | 40% |
| 34.02 | (same): | |
| | A. (same) | Free |
| | B. (same) | 20% |
| | C. (same) | 40% |
| 34.03 | (same): | |
| | A. (same) | (same) |
| | B. (same): | |
| | (1)(same) | (same) |
| | (2)(same) | (same) |
| 34.04 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| 34.05 | (same) | 40% |
| 34.06 | (same) | 30% |
| 34.07 | (same) | 30% |
| 35.01 | (same) | 30% |
| 35.02 | (same) | 30% |
| 35.03 | (same): | |
| | A. For pharmaceutical use | Free |
| | B. (same) | 30% |
| 35.04 | (same) | 30% |

| Tariff No. | Tariff Heading | Sales Tax |
|------------|-----------------|-----------|
| 35.05 | (same) | 30% |
| 35.06 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 36.01 | (same) | (same) |
| 36.02 | (same) | (same) |
| 36.03 | (same) | (same) |
| 36.04 | (same) | (same) |
| 36.05 | (same) | (same) |
| 36.05 | (same): | |
| | A. (same) | (same) |
| | B. (same) | (same) |
| | C. (same) | 40% |
| 36.06 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| | C. (same) | 30% |
| 36.07 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| 36.08 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| 37.01 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 40% |
| 37.02 | (same) | 40% |
| 37.03 | (same) | 40% |
| 37.04 | (same) | 40% |
| 37.05 | (same) | 40% |
| 37.06 | (same) | 30% |
| 37.07 | (same): | |
| | A. (same) | (same) |
| | B. (same) | (same) |
| | C. (same) | 30% |
| 37.08 | (same) | 40% |
| 39.06 | (same): | |
| | A. (same) | (same) |
| | B. (same) | (same) |
| | C. (same) | (same) |
| | D. (same) | 30% |
| 39.07 | (same): | |
| | A. (same) | (same) |

| Tariff No. | Tariff Heading | Sales Tax |
|------------|---|-----------|
| | B. Bottles and jars including stoppers, lids and caps), vats, buckets, drums, barrels casks, cans (jerricans) boxes and similar containers, of synthetics or artificial plastic materials, of a description commonly used for the conveyance or packing of goods: | |
| | (i) bottles and jars (including stoppers, lids and caps) | Free |
| | (ii) Vats, drums, barrels, casks, cans (jerricans), boxes and similar containers of synthetics or artificial plastic material of description on commonly used for the conveyance or packing of goods | Free |
| | (iii) other | 30% |
| | C. (same) | (same) |
| | D. (same) | 30% |
| | E. (same) | 30% |
| | F. (same) | 30% |
| | G. (same) | 30% |
| | H. (same) | 30% |
| | I. (same) | (same) |
| | J. (same): | |
| | (1) (same) | 30% |
| | (2) (same) | 30% |
| | K. (same) | 30% |
| | L. (same) | (same) |
| | M. (same) | (same) |
| | N. (same) | (same) |
| | O. (same) | 30% |
| 40.05 | (same) | 30% |
| 40.06 | (same): | |
| | A. (same) | 20% |
| | B. (same) | 20% |
| 40.07 | (same) | (30) |
| 40.08 | (same) | (30) |
| 40.11 | (same): | |
| | A. (same): | |
| | (1) (same): | |
| | (a) (same) | Free |
| | (b) (same) | 30% |
| | (a) (same) | 30% |
| | (b) (same) | 30% |

| Tariff No. | Tariff Heading | Sales Tax |
|------------|---|-----------|
| | (c) (same) | 30% |
| | B. (same) | 30% |
| | C. (same) | 30% |
| 40.13 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| | C. (same) | 30% |
| 40.14 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 30% |
| 40.15 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 30% |
| 40.16 | (same): | (30) |
| 42.02 | Travel goods (for example, trunks suit-cases, hat-boxes, travelling bags, rucksacks), shopping bags, handbags, satches, briefcases, wallets, purses, toilet cases, tool-cases, tobacco-pouches sheaths, cases, boxes, (or example for arms, musical instruments, collars, jewellery, bottles, collars footwear, brushes) and similar containers, of leather or composition leather, of vulcanised fibre, or artificial plastic sheeting, of paper board of textile fabric. | 40% |
| 42.03 | Articles of apparel and clothing accessories of composition leather | 40% |
| 42.05 | other articles of leather or of composition leather | 40% |
| 43.02 | (same) | 40% |
| 43.03/04 | (same): | |
| | A. (same) | 20% |
| | B. (same) | 40% |
| | C. (same) | 40% |
| | D. (same) | 40% |
| 44.08 | (same) | 20% |
| 44.13 | (same) | 20% |
| 44.14 | (same) | 20% |
| 48.01 | (same): | |
| | A. (same): | |
| | (1) (same) | 30% |
| | (2) (same) | 30% |
| | (3) (same) | 30% |
| | B. (same) | 30% |
| | A. (same): | |
| | (1) (same) | 30% |
| | (2) (same) | 30% |

| Tariff No. | Tariff Heading | Sales Tax |
|------------|--|-----------|
| 48.02 | (same) | 30% |
| 48.03 | (same) | 30% |
| 48.04 | (same) | 30% |
| 48.05 | (same) | 30% |
| 48.06 | (same) | 30% |
| 48.07 | (same) | 30% |
| 48.08 | (same) | 30% |
| 48.09 | (same) | 30% |
| 48.10 | (same) | 30% |
| 48.11 | (same) | 30% |
| 48.12 | (same): | |
| | A. (same) | 30% |
| | A. (same) | 30% |
| 48.13 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 48.14 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 48.15 | (same) | 30% |
| 48.16 | (same) | 30% |
| 48.17 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 30% |
| 48.18 | (same) | 30% |
| 48.19 | (same) | 30% |
| 48.20 | (same) | (same) |
| 48.21 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 49.01 | (same) | (same) |
| 49.02 | (same): | |
| | A. (same) | 30% |
| | B. (same) | (same) |
| 49.08 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 49.09 | (same): | |
| | Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings | 30% |
| 49.10 | Calendars of any kind, of paper or paper board, including calendar blocks | 30% |

| | | | |
|----------|---|-------|--------|
| 49.11 | (same): | | |
| | A. (same) | ..... | 30% |
| | B. (same) | ..... | 30 |
| | C. (same) | ..... | 30% |
| | D. other | ..... | 30% |
| 50.01/03 | (same) | ..... | 40% |
| 50.04/08 | (same) | ..... | 40% |
| 50.09/10 | (same) | ..... | 40% |
| 51.01/03 | Yarn of man-made fibres (continuous), monfil strip (artificial straw and the like) and imitation catgut, of man-made fibre materials: | | |
| | A. Rayon | ..... | Free |
| | B. Other Fibres: | | |
| | (i) for the manufacture of twining for fishnet | ..... | Free |
| | (ii) other | ..... | 40% |
| 52.04 | (same): | | |
| | A. (same) | ..... | 40% |
| | B. (same) | ..... | 40% |
| 52.01 | (same) | ..... | Free |
| 52.02 | (same) | ..... | 40% |
| 52.06/10 | (same) | ..... | 40% |
| 52.11/13 | (same) | ..... | 40% |
| 54.03/04 | (same) | ..... | 40% |
| 54.05 | (same): | | |
| | A. (same) | ..... | 30% |
| | B. (same) | ..... | 40% |
| 55.05/06 | (same) | ..... | 40% |
| 55.07/09 | (same): | | |
| | A. (same) | ..... | 40% |
| | B. (same): | | |
| | (1) | ..... | (same) |
| | (2) (same) | ..... | 40% |
| | C. (same): | | |
| | (same): | | |
| | (1)(a) (same) | ..... | 30% |
| | (b) (same) | ..... | 30% |
| | (2) (same) | ..... | 30% |
| | D. (same) | ..... | 40% |
| | E. (same): | | |
| | (1) (same) | ..... | 30% |
| | (2) (same) | ..... | 40% |
| | F. (same) | ..... | 40% |

| Tariff No | Tariff Heading | Sales Tax |
|-----------|------------------|-----------|
| 56.05/06 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| 56.07 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| 57.05/08 | (same) | 40% |
| 57.09/12 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 40% |
| 58.01 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| 58.02 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| 58.03 | (same) | 40% |
| 58.04 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| | C. (same) | 40% |
| 58.05 | (same) | 40% |
| 58.06 | (same) | 40% |
| 58.07 | (same) | 40% |
| 58.08 | (same): | |
| | A. (same) | (Free) |
| | B. (same) | 40% |
| 58.09/10 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| 59.02 | (same): | |
| | A. (same) | 40% |
| | B. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | 40% |
| 59.03 | (same): | |
| | A. (same) | 40% |
| | B. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | 40% |

| Tariff No. | Tariff Heading | Sales Tax |
|--------------|------------------|-----------|
| 59.05 | (same): | |
| | A. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | (same) |
| | B. (same) | (same) |
| | C. (same) | 40% |
| 59.06 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 30% |
| 59.07 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 40% |
| 59.08 | (same) | 40% |
| 59.09 | (same) | 40% |
| 59.10 | (same) | Free |
| 59.11 | (same): | |
| | A. (same) | Free |
| | B. (same) | 40% |
| 59.12 | (same) | 40% |
| 59.13 | (same) | 40% |
| 59.14 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| 59.17 | (same): | |
| | A. (same) | 40% |
| | B. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | 40% |
| 60.01 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| 60.02 | (same): | |
| | A. (same) | (same) |
| | B. (same): | |
| | (1) (same) | 40% |
| | (2) (same) | 40% |
| 60.03 | (same): | |
| | A. (same) | (same) |
| | B. (same): | |
| | (1) (same) | 40% |
| | (2) (same) | 40% |

| Tariff No. | Tariff Heading | Sales Tax |
|------------|-------------------|-----------|
| 60.04 | (same): | |
| | A. (same) | (same) |
| | B. (same): | |
| | (1) (same) | 40% |
| | (2) (same) | 40% |
| 60.05 | (same): | |
| | A. (same): | |
| | (1) (same): | |
| | (2) (same): | |
| | (a) (same) | 40% |
| | (b) (same) | 40% |
| | B. (same): | |
| | (1) (same): | |
| | (a) (same) | 40% |
| | (b) (same) | 40% |
| | (2) (same): | |
| | (a) (same) | (same) |
| | (b) (same): | |
| | (i) same | 40% |
| | (ii) (same) | 40% |
| 60.06 | (same): | |
| | A. (same): | |
| | (1) (same) | 40% |
| | (2) (same) | 40% |
| | B. (same): | |
| | B. (same): | |
| | (a) (same) | (same) |
| | (b) (same): | |
| | (i) (same) | 40% |
| | (ii) (same) | 40% |
| | (2) (same): | |
| | (a) (same) | 40% |
| | (b) (same) | 40% |
| | C. (same): | |
| | (1) (same) | (same) |
| | (2) (same): | |
| | (a) (same) | 40% |
| | (b) (same) | 40% |
| 61.01 | (same): | |
| | A. (same): | |
| | (1) (same) | (same) |
| | (2) (same): | |
| | (a) (same) | 40% |
| | (b) (same) | 40% |

| <i>Tariff</i> | <i>Tariff Heading</i> | <i>Sales Tax</i> |
|---------------|---|------------------|
| | B. (same): | |
| | (1) (same) | (same) |
| | (2) (same): | |
| | (a) (same) | 40% |
| | (b) (same) | 40% |
| 61.02 | (same): | |
| | A. (same): | |
| | (1) (same): | |
| | (a) (same) | Free |
| | (b) (same) | 40% |
| | (2) Other fibres: | |
| | (a) If Sales tax has been paid on materials | Free |
| | (b) Other | 40% |
| | (3) (same): | |
| | (a) (same) | (same) |
| | (b) (same) | 40% |
| | B. (same): | |
| | (1) (same) | (same) |
| | (2) (same): | |
| | (a) (same) | 40% |
| | (b) (same) | 40% |
| 61.03 | (same): | |
| | A. (same) | (same) |
| | B. (same): | |
| | (1) (same) | 40% |
| | (2) (same) | 40% |
| 61.04 | (same): | |
| | A. (same) | (same) |
| | B. Other: | |
| | (1) If sales tax has been paid on material | Free |
| | C. Other: | |
| | (a) of cotton | 40% |
| | (b) of other fibre | 40% |
| 61.05 | (same): | |
| | A. (same) | (same) |
| | B. (same): | |
| | (1) (same) | 40% |
| | (2) (same) | 40% |
| 61.06 | (same): | |
| | A. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | 40% |
| | B. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | 40% |
| | C. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | 40% |
| 61.07 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 40% |

| Tariff No. | Tariff Heading | Sales Tax |
|------------|------------------|-----------|
| 61.08 | (same): | |
| | A. (same) | (same) |
| | B. (same): | |
| | (1) (same) | 50% |
| | (2) (same) | 40% |
| 61.09 | (same): | |
| | A. (same) | (same) |
| | B. (same): | |
| | (1) (same) | 40% |
| | (2) (same) | 40% |
| 61.10 | (same): | |
| | A. (same): | |
| | (1) (same) | (same) |
| | (2) (same): | |
| | (a) (same) | 40% |
| | (b) (same) | 40% |
| | B. (same): | |
| | (1) (same) | (same) |
| | (2) (same): | |
| | (a) (same) | 40% |
| | (b) (same) | 40% |
| 61.11 | (same): | |
| | A. (same) | (same) |
| | B. (same): | |
| | (a) (same) | 40% |
| | (b) (same) | 40% |
| 62.01 | (same): | |
| | A. (same) | 40% |
| | B. (same): | |
| | (1) (same) | 40% |
| | (2) (same) | 40% |
| 62.02 | (same): | |
| | A. (same): | |
| | (1) (same): | |
| | (a) (same) | (same) |
| | (b) (same) | 40% |
| | (2) (same): | |
| | (a) (same) | (same) |
| | (b) (same) | 40% |
| | (3) (same): | |
| | (a) (same) | (same) |
| | (b) (same) | 40% |
| | (4) (same): | |
| | (a) (same) | (same) |
| | (b) (same) | 40% |
| 62.03 | (same): | (same) |
| 62.04 | (same): | |
| | A. (same) | (same) |
| | B. (same): | 40% |
| 62.05 | (same): | |
| | A. (same) | (same) |
| | B. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | 40% |

| Tariff No. | Tariff Heading | Sales Tax |
|------------|------------------|-----------|
| 63.01 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 40% |
| 63.02 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| 64.01/04 | (same): | |
| | A. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | 30% |
| | (1) (same): | |
| | B. (same): | |
| | (a) (same) | (same) |
| | (b) (same) | 30% |
| | (2) (same) | (30%) |
| 64.05 | (same): | |
| | A. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | 30% |
| | B. (same): | |
| | (1) (same): | |
| | (a) (same) | (same) |
| | (b) (same) | 30% |
| | (2) (same): | |
| | (a) (same) | (same) |
| | (b) (same) | 30% |
| 64.06 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 30% |
| 65.01 | (same) | 40% |
| 65.02 | (same) | 40% |
| 65.03 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 40% |
| 65.04 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 40% |
| 65.05 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 40% |
| 65.05 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 40% |
| 65.06 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 40% |
| 65.07 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 40% |
| 66.01 | (same): | 40% |
| 66.03 | (same): | |
| | A. (same) | 40% |
| | B. (same) | (same) |
| 67.02 | (same): | 40% |
| 67.03 | (same): | 40% |
| 67.04 | (same): | 40% |
| 67.05 | (same): | 30% |

| Tariff No. | Tariff Heading. | Sales Tax |
|------------|------------------|-----------|
| 68.11 | (same): | 30% |
| 68.12 | (same): | 30% |
| 68.13 | (same): | 30% |
| 68.14 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| 69.07 | (same): | 30% |
| 69.08 | (same): | 30% |
| 69.10 | (same): | 30% |
| 69.11 | (same): | 30% |
| 69.12 | (same): | 30% |
| 69.13 | (same): | 40% |
| 69.14 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 70.04 | (same): | 30% |
| 70.05 | (same): | 30% |
| 70.06 | (same): | 30% |
| 70.07 | (same): | 30% |
| 70.08 | (same): | 30% |
| 70.09 | (same): | 40% |
| 70.10 | (same): | (same) |
| 70.11 | (same): | (same) |
| 70.12 | (same): | 30% |
| 70.13 | (same): | 30% |
| 70.14 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 70.15 | (same): | 30% |
| 70.16 | (same): | 30% |
| 70.19 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| 70.20 | (same): | |
| | A. (same) | 40% |
| | B. (same): | |
| | (1) (same) | 40% |
| | (2) (same) | 40% |
| 70.21 | (same): | |
| | A. (same) | Free |
| | B. (same) | 20% |
| | C. (same) | 30% |
| 71.01 | (same): | 40% |
| 71.02 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| 71.03 | (same): | 40% |
| 71.04 | (same): | 40% |
| 71.05 | (same): | 40% |
| 71.06 | (same): | 40% |
| 71.07 | (same): | 40% |
| 71.08 | (same): | 40% |
| 71.09 | (same): | 40% |
| 71.10 | (same): | 40% |
| 71.11 | (same): | 40% |
| 71.12 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 40% |

| Tariff No. | Tariff Heading | Sales Tax |
|------------|---|-----------|
| 71.13 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 40% |
| 71.14 | (same): | |
| | A. (same) | (same) |
| | B. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | 40% |
| 71.15 | (same): | |
| | (same) | (same) |
| | B. (same) | 40% |
| 71.16 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| 73.13 | (same): | |
| | A. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | (same) |
| | B. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | (same) |
| | C. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | (same) |
| | D. (same) | 30% |
| | E. (same) | (same) |
| 73.21 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 30% |
| | C. (same) | (same) |
| 73.27 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 73.28 | (same) | 30% |
| 73.29 | (same): | |
| 73.29 | (same): | |
| | A. Industrial | 20% |
| | B. Bicycle chain | Free |
| | C. Motor Vehicle parts | |
| | (i) Agricultural tractor parts | Free |
| | (ii) Other | 30% |
| | D. Other | 30% |
| 73.34 | (same) | 30% |
| 73.35 | (same): | |
| | A. (same) | 20% |
| | B. (same): | |
| | (i) For agricultural tractors | Free |
| | (ii) For the MV under 87.01B, 87.02C, D and E and 87.03A and D | 20% |
| | (iii) Other | 40% |
| | C. Other | 40% |

| Tariff No. | Tariff Heading | Sales Tax |
|------------|-------------------|-----------|
| 73.36 | (same): | |
| | A. (same): | |
| | (1) (same) | Free |
| | (2) (same) | Free |
| | (3) (same) | Free |
| | B. (same) | Free |
| 73.37 | (same) | 30% |
| 73.38 | (same): | |
| | A. (same): | |
| | (1) (same): | |
| | (a) (same) | 30% |
| | (b) (same) | 30% |
| | (c) (same) | 30% |
| | (2) (same): | |
| | (a) (same) | 30% |
| | (b) (same) | 30% |
| | (c) (same) | 30% |
| | (3) (same) | 30% |
| | (4) (same) | 30% |
| | B. (same) | 30% |
| | C. (same) | 30% |
| | D. (same) | 30% |
| 73.39 | (same) | 30% |
| 73.40 | (same): | |
| | N. (same) | 30% |
| 74.04 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 74.05 | (same) | 30% |
| 74.16 | (same) | 30% |
| 74.17 | (same): | |
| | A. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | Free |
| | (3) (same) | Free |
| | B. (same) | Free |
| 74.18 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 74.19 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 76.03 | (same): | |
| | A. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | (same) |
| | B. (same): | |
| | (i) Circles | 30% |
| | (ii) Other | Free |
| | C. (same) | 30% |
| | D. (same) | (same) |
| 76.04 | (same) | 30% |
| 76.08 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 30% |
| | C. (same) | (same) |

No. 17

Finance

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| Tariff No. | Tariff Heading | Sales Tax |
|------------|---|-----------|
| 76.14 | (same) | 30% |
| 76.15 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 76.16 | (same): | |
| | A. (same) | (same) |
| | B. (same): | |
| | (1) (same): | |
| | (a) (same) | 30% |
| | (b) (same) | 30% |
| | (2) (same) | (same) |
| | C. (same) | 30% |
| 78.06 | (same): | |
| | A. (same) | (same) |
| | B. (same) | (same) |
| | C. (same) | 30% |
| 79.06 | (same): | |
| | A. (same) | 30% |
| | B. (same) | (same) |
| 80.06 | (same): | |
| | A. (same) | 30% |
| | B. (same) | (same) |
| 82.04 | (same): | |
| | A. (same) | 30% |
| | B. (same) | (same) |
| 82.08 | (same) | 40% |
| 82.09 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 30% |
| 82.10 | (same): | 30% |
| 82.11 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 82.12 | (same): | 30% |
| 82.13 | (same): | 30% |
| 82.14 | (same): | 30% |
| 82.15 | (same): | 30% |
| 83.01 | Locks and padlocks, etc: | |
| | A. Padlocks and keys thereof | 30% |
| | B. Road Motor Vehicles parts: | |
| | (i) For agricultural tractors | Free |
| | (ii) For the MV under 87.01B, 87.02C, D and E and 87.03A and D | 20% |
| | (iii) Other | 40% |
| | C. Other | 30% |
| 83.02 | ..... |  |
| | Base metal fitting mounting....etc: | |
| | A. Hinges | 40% |
| | B. Door and windows fitting | 40% |
| | C. Road motor vehicle parts: | |
| | (i) For agricultural tractor | Free |
| | (ii) For the MV under 87.01B, 87.02C, D and E and 87.03A and D | 20% |
| | (iii) Other | 40% |
| | D. Other | 30% |

| Tariff No. | Tariff Heading | Sales Tax |
|------------|-------------------------------------|-----------|
| 83.01 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| | C. (same) | 30% |
| 83.02 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| | C. (same) | 40% |
| | D. (same) | 30% |
| 83.03 | (same): | 40% |
| 83.04 | (same): | 30% |
| 83.05 | (same): | 30% |
| 83.06 | (same): | 40% |
| 83.07 | (same): | |
| | A. (same) | 30% |
| | B. (same) | (same) |
| | C. (same): | |
| | (1) (same) | 30% |
| | (2) (same) | 30% |
| | D. (same): | 30% |
| 83.09 | (same): | 30% |
| 83.10 | (same): | 40% |
| 83.11 | Bells and gongs: | |
| | A. Of Bicycle | Free |
| | B. Other | 40% |
| 83.12 | (same): | 40% |
| 83.14 | (same): | 30% |
| 83.15 | (same): | 30% |
| 84.06 | Internal combustion piston engines: | |
| | A. Industrial Engines | 20% |
| | B. Aircraft engines | 30% |
| | C. Marine engines: | |
| | (i) For fishing vessels | Free |
| | (ii) Other | 30% |
| | D. Road motor vehicle engine: | |
| | (1) For agricultural tractors | Free |
| | (2) (same) | 20% |
| | (3) Other | 40% |
| | E. Other | 30% |
| 84.09 | (same): | 30% |
| 84.10 | (same): | |
| | A. (same) | Free |
| | B. (same) | 20% |
| | C. (same): | |
| | (1) (same) | Free |
| | (2) (same) | 20% |
| | (3) (same) | 40% |
| | D. Other | 40% |
| 84.11 | (same): | |
| | A. (same) | Free |
| | B. (same) | 20% |
| | C. (same): | |
| | (1) (same) | Free |
| | (2) (same) | 20% |
| | (3) (same) | 40% |
| | D. Other | 40% |

| Tariff No. | Tariff Heading | Sales Tax |
|------------|---|-----------|
| 84.12 | (same): | |
| | A. Agricultural, including dairying | Free |
| | B. For industrial use | 20% |
| | C. Other | 40% |
| 84.15 | (same): | |
| | A. For dairying and fishing | Free |
| | B. For industrial use | 20% |
| | C. Other | 40% |
| 84.17 | (same): | |
| | A. For use as laboratory equipment | Free |
| | B. For industrial use | 20% |
| | C. Other | 40% |
| 84.18 | (same): | |
| | A. Cream separators | Free |
| | B. For industrial use | 20% |
| | C. Road motor vehicle parts: | |
| | (1) For agricultural tractor | Free |
| | (2) Of the MV under 87.01B, 87.02C, B and E and 87.03A and D | 20% |
| | (3) Other | 40% |
| | D. Other | 30% |
| 84.19 | (same): | |
| | A. (same) | 20% |
| | B. Dish washing machines | 40% |
| | C. Other | 40% |
| 84.20 | (same) | 30% |
| 84.21 | Mechanical appliances, etc: | |
| | A. For agricultural use | Free |
| | B. Fire extinguishers | Free |
| | C. Other | 30% |
| 84.22 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 30% |
| 84.30 | (same): | |
| | A. (same) | 20% |
| | B. (same) | 40% |
| 84.34 | (same): | |
| | A. (same) | 20% |
| | B. (same) | 40% |
| 84.35 | (same): | |
| | A. (same) | 20% |
| | B. (same) | 40% |
| 84.40 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| 84.41 | (same): | 30% |
| 84.51 | (same): | 40% |
| 84.52 | (same): | 40% |

| Tariff No. | Tariff Heading | Sales Tax |
|------------|---|-----------|
| 84.53 | (same): | 30% |
| 84.54 | (same): | 40% |
| 84.55 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 30% |
| 84.58 | (same): | 40% |
| 84.59 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 30% |
| 84.61 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| | C. (same) | 30% |
| 84.62 | Ball, roller or needle roller bearings etc.: | |
| | A. Industrial | 20% |
| | B. Road motor vehicle parts: | |
| | (1) For agricultural tractor | Free |
| | (2) (same) | 20% |
| | (3) Other | 40% |
| | C. Other | 30% |
| 84.63 | (same): | |
| | A. Industrial | 20% |
| | B. (same): | |
| | (1) | Free |
| | (2) | 20% |
| | (3) | 40% |
| | C. Other | 30% |
| 84.64 | (same): | |
| | A. (same) | 20% |
| | B. (same): | |
| | (1) (same) | Free |
| | (2) (same) | 20% |
| | (3) (same) | 40% |
| | C. (same) | 30% |
| 84.65 | (same): | |
| | A. (same) | 20% |
| | B. (same) | 40% |
| 85.01 | (same): | |
| | A. (same) | 30% |
| | B. Solar energy equipment | Free |
| | C. Road Motor Vehicle Parts | 40% |
| | D. Other | 30% |
| 85.03 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 30% |
| 85.04 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 40% |
| 85.05 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 40% |
| 85.06 | Electro mechanical domestic appliances, etc. | 40% |

| Tariff No. | Tariff Heading | Sales Tax |
|------------|--|-----------|
| 85.07 | Shavers and hair clippers: | |
| | A. (same) | Free |
| | B. (same) | 40% |
| 85.08 | (same): | |
| | A. (same) | 40% |
| | B. (same): | |
| | (1) (same) | 40% |
| | (2) (same) | 40% |
| 85.10 | (same): | 40% |
| | (1) (same) | (same) |
| | (2) (same) | 30% |
| 85.12 | (same): | |
| | A. (same): | |
| | (1) (same) | Free |
| | (2) (same) | 20% |
| | (3) (same) | 40% |
| | B. (same) | Free |
| | C. (same) | 40% |
| 85.13 | (same) | 30% |
| 85.14 | (same): | 40% |
| 85.15 | (same): | |
| | A. Radio and Radio Cassette recorders | 40% |
| | B. Television receiving sets, radiograms and parts thereof | 40% |
| | C. Parts for radios and cassette records | 40% |
| | D. Television apparatus for the observation and control of industrial operations, metrological and aviation operations and parts thereof | 20% |
| | E. Other | 40% |
| 85.18 | (same): | |
| | A. (same) | Free |
| | B. (same) | 20% |
| | C. (same): | |
| | (i) (same) | 30% |
| | (ii) (same) | 40% |
| | D. (same) | 30% |
| 85.19 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| | C. (same) | (same) |
| 85.20 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 85.21 | (same): | |
| | A. (same) | 20% |
| | B. (i) (same) | 40% |
| | (ii) (same) | 40% |
| | C. (same) | 30% |
| 85.22 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 30% |
| 85.24 | (same): | |
| | A. (same) | 40% |
| | B. (same) | (same) |

| Tariff No. | Tariff Heading | Sales Tax |
|------------|--|-----------|
| 85.25 | (same): | (same) |
| 85.28 | (same): | |
| | A. (same) | 20% |
| | B. (i) (same) | 40% |
| | (ii) (same) | 40% |
| | C. (same) | (same) |
| 87.01 | (same): | |
| | A. (same) | (same) |
| | B. (same): | |
| | (1) (same): | |
| | (a) (same) | Free |
| | (b) (same) | (same) |
| | (2) (same) | (same) |
| 87.02 | (same): | |
| | A. (same): | |
| | (1) (same): | |
| | (i) (same) | 40% |
| | (ii) (same) | 40% |
| | (iii) (same) | 40% |
| | (iv) (same) | 40% |
| | (2) (same) | (same) |
| | B. (same): | |
| | (1) (same): | |
| | (i) (same) | 40% |
| | (ii) (same) | 40% |
| | (iii) (same) | 40% |
| | (iv) (same) | 40% |
| | Provided that: | |
| | (i) (same): | |
| | (a) (same) | |
| | (b) (same) | |
| | (c) (same) | |
| | (d) (same) | |
| | (e) exceeds eight years ...20% of new value | |
| | (ii) (same) | (same) |
| | (2) (same) | (same) |
| | C. (same): | (same) |
| | D. (same): | 20% |
| | E. Load carrying vehicles of a carrying capacity of not less than three tonnes, buses and coaches with a seating capacity for not less than 14 passengers, four wheel drive vehicles and chasis therefor, whether assembled or not | 20% |
| | F. (same) | 20% |
| 87.03 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 30% |
| | C. (same) | 30% |
| | D. (same) | (same) |
| | E. (same) | 30% |
| 87.06 | (same): | |
| | A. (same): | |
| | (i) (same) | (same) |
| | (ii) (same) | (same) |
| | B. (same) | (same) |
| | C. (same) | 40% |

| Tariff No. | Tariff Heading | Sales Tax |
|------------|------------------|-----------|
| 87.07 | (same) | 30% |
| 87.09 | (same): | |
| | 1. (same) | 30% |
| 87.10 | (same): | |
| | A. (same) | (same) |
| | B. (same) | Free |
| 87.12 | (same): | |
| | A. (same) | 30% |
| | B. (same) | (same) |
| | C. (same): | |
| | (1) (same) | Free |
| | (2) (same) | Free |
| | (3) (same) | Free |
| | (4) (same) | Free |
| | (5) (same) | Free |
| | (6) (same) | Free |
| | (7) (same) | Free |
| | (8) (same) | Free |
| 87.13 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 40% |
| 87.14 | (same): | |
| | E. (same) | 30% |
| | F. (same) | 40% |
| | H. (same) | 20% |
| | I. (same) | 40% |
| 88.01 | (same) | 30% |
| 88.02 | (same) | 30% |
| 88.03 | (same) | 30% |
| 88.04 | (same) | 30% |
| 88.05 | (same) | 30% |
| 89.01 | (same) | 30% |
| 90.01 | (same): | |
| | A. (same) | 40% |
| | B. (same) | (same) |
| 90.02 | (same): | |
| | A. (same) | 40% |
| | B. (same) | (same) |
| 90.03 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| 90.04 | (same): | |
| | A. (same) | (same) |
| | B. (same) | (same) |
| | C. (same) | 40% |
| 90.05 | (same) | 40% |
| 90.07 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 40% |
| 90.08 | (same) | 40% |
| 90.09 | (same): | |
| | A. (same) | 20% |
| | B. (same) | 40% |
| 90.10 | (same): | |
| | A. (same) | 20% |
| | B. (same) | 40% |

| Tariff No. | Tariff Heading | Sales Tax |
|------------|------------------|-----------|
| 90.13 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| | C. (same) | (same) |
| 90.16 | (same): | |
| | A. (same) | 40% |
| | B. (same) | (same) |
| 90.18 | (same): | |
| | A. (same) | 40% |
| | B. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | 40% |
| | C. (same) | (same) |
| 90.23 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| | C. (same) | (same) |
| 90.24 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| | C. (same) | (same) |
| 90.25 | (same): | |
| | A. (same) | 40% |
| | B. (same) | (same) |
| 90.27 | (same): | |
| | A. (same) | (same) |
| | B. (same) | (same) |
| | C. (same) | 40% |
| | D. (same) | (same) |
| 90.28 | (same): | |
| | A. (same) | 40% |
| | B. (same): | |
| | (1) (same) | 40% |
| | (2) (same) | 40% |
| | C. (same) | Free e) |
| 91.01 | (same) | 40% |
| 91.02 | (same) | 40% |
| 91.03 | (same) | 40% |
| 91.04 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| 91.05 | (same) | 40% |
| 91.06 | (same) | 40% |
| 91.07 | (same) | 40% |
| 91.08 | (same) | 40% |
| 91.09 | (same) | 40% |
| 91.10 | (same) | 40% |
| 91.11 | (same) | 40% |
| 92.01 | (same) | 40% |
| 92.02 | (same) | 40% |
| 92.03 | (same) | 40% |
| 92.04 | (same) | 40% |
| 92.05 | (same) | 40% |
| 92.06 | (same) | 40% |
| 92.07 | (same) | 40% |
| 92.08 | (same) | 40% |

| Tariff No. | Tariff Heading | Sales Tax |
|------------|------------------|-----------|
| 92.09 | (same) | 40% |
| 92.10 | (same) | 40% |
| 92.11 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| | C. (same) | 40% |
| 92.12 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| | C. (same) | 40% |
| 92.13 | (same) | 40% |
| 93.01 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 40% |
| 93.02 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 40% |
| 93.04 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 40% |
| 93.05 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 40% |
| 93.06 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 40% |
| 93.07 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 40% |
| 94.01 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 30% |
| 94.02 | (same): | |
| | A. (same) | 30% |
| | B. (same) | (same) |
| 94.03 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 30% |
| 94.04 | (same): | |
| | A. (same) | 30% |
| | B. (same) | 30% |
| 96.02 | (same): | |
| | A. (same) | (same) |
| | B. (same) | 30% |
| | C. (same): | |
| | (1) (same) | 30% |
| | (2) (same) | 30% |
| | D. (same) | 30% |
| 96.05 | (same) | 40% |
| 97.01 | (same) | 40% |
| 97.02 | (same) | 40% |
| 97.03 | (same) | 40% |
| 97.04 | (same): | |
| | A. (same) | 40% |
| | B. (same) | 40% |
| 97.05 | (same) | 40% |
| 97.06 | (same) | 30% |

| Tariff No. | Tariff Heading | Sales Tax |
|------------|-----------------------|-----------|
| 97.07 | (same): | |
| | A. (same) | 30% |
| | B. (same): | |
| | (i) For fishing | Free |
| | (ii) Other | 30% |
| 97.08 | (same) | 30% |
| 98.01 | (same) | 30% |
| 98.02 | (same) | 30% |
| 98.03 | (same) | 30% |
| 98.04 | (same) | 30% |
| 98.05 | (same) | 30% |
| 98.07 | (same) | 30% |
| 98.08 | (same) | 30% |
| 98.09 | (same) | 30% |
| 98.10 | (same) | 40% |
| | A. (same) | 30% |
| | B. (same) | 30% |
| | C. (same) | 30% |
| 98.11 | (same) | 30% |
| 98.12 | (same) | 30% |
| 98.13 | (same) | 30% |
| 98.14 | (same) | 40% |
| 98.15 | (same) | 30% |
| 98.16 | (same) | 30% |

PART X

AMENDMENT OF THE EXCISE TARIFF ORDINANCE

Construction and commencement Cap. 332

19. This Part shall be read as one with the Excise Tariff Ordinance and shall be deemed to have come into operation on the 8th day of June, 1990.

Deletion of and replacement of first Schedule

20. The First Schedule to the Excise Tariff Ordinance is hereby amended by substituting, save where the expression "(same)" appears, for the entries in the column headed "Goods" and the entries in the column headed "Rates of Excise Duty" opposite the items shown in the column headed "Item" the following respective new entries:

| Item | Goods | Rates of Excise Duty |
|------|------------------------------|------------------------|
| 2. | (same): | |
| | A. (same) (same) | 20% plus Shs. 21.50 |
| | B. (same) (same) | 25% plus Shs. 21.50 |

| Tariff No. | Tariff Heading | Sales Tax |
|------------|---|---------------------------|
| 3. | (same): | |
| | A. (same) (same) | 25% plus Shs. 108.00 |
| | B. (same) (same) | 25% plus Shs. 108.00 |
| | C. (same) (same) | (same) |
| 4. | (same): | |
| | A. (same): | |
| | (1) (same) | 80% |
| | (2) (same) | 80% |
| | B. (same): | |
| | (1) (same) | 80% |
| | (2) (same) | 60% |
| 5. | (same): | 60% |
| 6. | (same): | |
| | A. (same) | 35% plus 1,000/- |
| | B. (same) | 35% plus 1,000/- |
| | C. (same) | 35% plus Shs. 1,000/- |
| 7. | (same): | |
| | A. (same) | 100% |
| | B. (same): | |
| | (1) (same) | 50% plus Shs. 481/50 |
| | (2) (same) | 50% plus Shs. 1,078/20 |
| | (3) (same) | 50% plus Shs. 515/70 |
| | (4) (same) | 50% plus Shs. 1,078/20 |
| | (5) (same) | 50% plus Shs. 1,078/20 |
| | (6) (same) | 50% plus Shs. 1,078/20 |
| | B. (same): | |
| | (2) Crescent and Star and Faharj manufactured by Zanzibar factory per 100 cigarettes | 50% plus Shs. 1,078.20 |
| | (8) (same) | 50% plus Shs. 1,487/50 |
| | (9) (same) | 50% plus Shs. 1,487/50 |
| | (10) (same) | 50% plus Shs. 1,487/50 |
| | C. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | 60% |
| | D. (same) | 50% plus Shs. 187/90 |
| | F. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | 60% |

| Item | Goods | Rates of Excise Duty |
|--|--|-------------------------|
| 9. Petroleum oils and petroleum Products:.. | | |
| | A. Partly refined petroleum | Free |
| | B. Motor spirit, gasoline etc | |
| | (1) Motor Spirit Premium (MSP) | Per litre Shs. 298/42 |
| | Motor Spirit Regular (MSR) | Per litre Shs. 0.68802 |
| | C. Kerosene Lamp oil and white spirit: | |
| | (1) Aviation kerosene | Per litre Shs. 3.40 |
| | (2) Other | Per litre Shs. 4.00 |
| | F. Residual fuel oils (eg. marine, furnace, etc): | |
| | (1) Furnace oils | Per litre Shs. 3.20 |
| | (2) Residual oils | Per cu.m. Shs. 1,950/- |
| | G. Lubricants: | |
| | (1) Lubricating oil | Per cu.m. Shs. 500/- |
| | (2) Lubricating grease | Per kg Shs. /75 |
| | H. Petroleum gases (LPG) etc. | Per kg. Shs. 5/- |
| 10. | (same): | |
| | A. (same) | 60% |
| | B. (same) | 60% |
| | C. (same) | 60% |
| | D. (same) | 60% |
| | E. (same) | 60% |
| | F. (same) | 60% |
| 11. | (same): | |
| | A. (same) | (same) |
| | B. (same) | (same) |
| | C. (same) | 60% |
| 12. | (same) | 60% |
| 13. | (same) | 60% |
| 14. | (same) | 85% |
| 15. | (same): | |
| | A. (same) | 10% |
| | B. (same): | |
| | (i) (same) | (same) |
| | (ii) (same) | 85% |
| 16. | (same): | |
| | A. (same) | (same) |
| | B. (same) | 60% |
| 17. | (same) | 35% |
| 17.01 | Metallised yarn, etc | 10% |
| 18. | (same) | 60% |
| 19. | (same) | 85% |
| 20. | (same) | 60% |
| 21. | (same): | |
| | A. (same) | (same) |
| | B. (same) | 85% |
| 21.01 | Cotton yarn | 10% |

| Item | Goods | Rates of Excise Duty |
|-------|---|-------------------------|
| 22. | (same): | |
| | A. Gray and unbleached | 10% |
| | B. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | 60% |
| | C. (same): | |
| | (1) (same): | |
| | (a) (same) | (same) |
| | (b) (same) | (same) |
| | (2) (same) | (same) |
| | D. (same) | 60% |
| | E. (same): | |
| | (1) (same) | (same) |
| | (2) (same) | 60% |
| | F. (same) | 60% |
| 23. | (same): | |
| | A. Rayon | 10% |
| | B. Other fibres | 60% |
| 24. | (same): | |
| | A. (same) | 60% |
| | B. (same) | 85% |
| 24.01 | Yarn of hemp, e.w. | 10% |
| 25. | (same): | |
| | B. (same) | 60% |
| 26. | (same): | |
| | A. (same) | 10% |
| | B. (same) | 60% |
| 27. | (same): | |
| | A. (same) | 10% |
| | B. (same) | 60% |
| 28. | (same) | 60% |
| 29. | (same): | |
| | A. (same) | 60% |
| | B. (same) | 60% |
| | C. (same) | 85% |
| 30. | (same) | 60% |
| 31. | (same) | 60% |
| 32. | (same) | 35% |
| 33. | (same): | |
| | B. (same) | 60% |
| 34. | (same): | |
| | A. (same) | 60% |
| | B. (same) | 85% |
| 35. | (same): | |
| | A. Felt | 35% |
| | B. Other articles: | |
| | (1) If sales tax has been paid on materials | Free |
| | (2) Other | 35% |

| Item | Goods | Rates of Excise Duty |
|------|--|----------------------|
| 36. | (same): B. Other articles: (1) If sales tax has been paid on materials | Free |
| | (2) Other | 35% |
| 37. | (same): C. (same) | 35% |
| 38. | (same): B. (same) | 35% |
| 39. | (same) | 35% |
| 40. | (same) | 35% |
| 41. | (same): A. (same) | 35% |
| | B. Articles: (1) If sales tax has been paid on materials | Free |
| | (2) Other | 10% |
| 42. | (same): A. (same) | 60% |
| | B. (same) | 60% |
| 43. | (same): (2) (same) | 35% |
| 44. | (same): (2) (same) | 35% |
| 45. | (same): (2) (same) | 35% |
| 46. | (same): A. (same): (b) (same) | 35% |
| | (1) (same): (b) (same) | 35% |
| | (2) (same): (ii) (same) | 35% |
| 47. | (same): A. (same): (1)(same) | 60% |
| | (2)(same) | 35% |
| | B. (same): (1)(same): (ii) (same) | 35% |
| | (2)(same): (b) (same) | 35% |
| | C. (same): (b)(same) | 35% |
| 48. | (same): A. (same): (b)(same) | 35% |
| | B. (same): (b)(same) | 35% |

| Item | Goods | Rates of Excise Duty |
|------|-----------------|----------------------|
| 49. | (same): | |
| | A. (same): | |
| | (1)(same): | |
| | (b)(same) | 60% |
| | (2)(same) | 60% |
| | (3)(same): | |
| | (b)(same) | 60% |
| | B. (same): | |
| | (b)(same) | 60% |
| 50. | (same): | |
| | (2)(same) | 35% |
| 51. | (same): | |
| | B. (same): | |
| | (2)(same) | 35% |
| 52. | (same): | |
| | (2)(same) | 35% |
| 53. | (same): | |
| | A. (same) | 35% |
| | B. (same) | 35% |
| | C. (same) | 35% |
| 54. | (same) | 35% |
| 55. | (same): | |
| | (2)(same) | 35% |
| 56. | (same): | |
| | (b)(same) | 35% |
| 57. | (same): | |
| | A. (same): | |
| | (b)(same) | 35% |
| | B. (same): | |
| | (b)(same) | 35% |
| 58. | (same): | |
| | (b)(same) | 35% |
| 59. | (same): | |
| | B. (same): | |
| | (2)(same) | 35% |
| 60. | (same): | |
| | A. (same): | |
| | (1)(same) | 35% |
| | (2)(same) | 35% |
| | (3)(same) | 35% |
| | (4)(same) | 60% |
| 61. | (same): | |
| | B. (same) | 35% |
| 62. | (same) | 35% |
| 63. | (same) | 35% |
| 64. | (same) | 60% |
| 65. | (same) | 60% |
| 66. | (same): | |
| | A. (same) | 35% |
| | B. (same) | 35% |
| 67. | (same) | 35% |
| 68. | (same) | 60% |
| 69. | (same) | 35% |
| 70. | (same) | 35% |
| 71. | (same) | 35% |
| 72. | (same) | 35% |

| Tariff No. | Tariff Heading | Sales Tax |
|------------|--|-----------|
| 73. | (same): | |
| | (i)(same) | 35% |
| | (ii)(same) | 35% |
| 74. | (same) | 85% |
| 75. | (same): | |
| | (i)(same) | 35% |
| | (ii)(same) | 35% |
| | (iii)(same) | 35% |
| 76. | (same) | 35% |
| 77. | (same): | |
| | (ii)(same) | 60% |
| 78. | Soap, including medicated soap | 10% |
| 79. | Organic surface, active agents, etc: | |
| | A. (same) | Free |
| | B. (same) | Free |
| | C. Other | 10% |
| 80. | Artificial waxes, | etc: |
| | A. (same) | 10% |
| | B. (same) | 10% |
| 81. | Polishes and creams for footwear, etc | 10% |
| 82. | Pyrotechnic articles, etc.: | |
| | A. (same) | Free |
| | B. (same) | Free |
| | C. Other | 60% |
| 83. | Metallised yarn | 10% |
| 84. | Glass fibres, yarns, fabrics and articles, etc.: | |
| | A. Curtain or furnishing fabrics | 35% |
| | B. Other: | |
| | (1) Yarn and fibre | 10% |
| | (2) Other | 10% |
| 85. | Platinum and other metals of the platinum group, etc. | 60% |
| 86. | Rolled platinum or other platinum group metals, etc. | 60% |

PART XI

AMENDMENT OF THE INCOME TAX ACT, 1973

22. This Part shall be read as one with the Income Tax Act, 1973, and shall be deemed to have come into operation on the 1st day of July, 1990.

Construc-
tion and
commence-
ment

23. Section 3 of the Income Tax Act, 1973, is hereby amended in section 3(2) by deleting paragraph (b) and substituting for it the following:—

Amend-
ment of
section 3

“(b) dividends or interest, where the interest exceeds the first two hundred and fifty thousand shillings of any income accruing as interest, on monies saved in any bank operating in the United Republic;”.

24. Section 5 of the principal Act is hereby amended—

"Amend-
ment of
section 5

(a) in subsection (2), by deleting subparagraph (iv) of the proviso to paragraph (a) and substituting for it the following:

“(iv) the following allowances payable to an employee under this paragraph shall not be liable to tax:

- (a) a house allowance not exceeding a prescribed percentage of the salary of an officer deductible from his salary toward house rent charges;
- (b) transport allowance of an amount not exceeding the monthly allowance prescribed by the Government for travelling to and fro between an employee's office and his residence;
- (c) a responsibility allowance not exceeding that payable to employees in the service of the Government or a parastatal organization;
- (d) awards approved by the JUWATA field branch at a place of work payable to most diligent full-time employee, other than directors who are not whole time service directors, and other awards granted by the Government for exemplary acts;”;

(b) in subsection (4) by deleting paragraph (b) and substituting for it the following:

“(b) in the case of a full-time employee (which expression shall not include any director other than a whole time service director of a corporation) the value of any medical and cafeteria services provided by the employer; and”;

(c) by renumbering the present Clauses 23 and 24 as 25 and 26, respectively;

(d) by renumbering Clause 25 as 27, and adding after the proposed paragraph (t), the following:

“(u) any expenditure incurred by any employer for providing his employees with transport for travelling to and fro between the office and their residences;”

(e) by renumbering Clause 26 as 27, and adding immediately after it the following:

25. Section 13 to the Income Tax Act, 1973, is hereby amended by deleting subsection (1) and substituting for it the following:

Amend-
ment of
section 13

“(1) Where in any year of income any person sells any interest held by him in any premises in the United Republic the difference between—

- (a) the value of consideration for which such interest is sold; and
- (b) so much of the adjusted cost to such person of such interest as has not been claimed as deductions in respect of the capital expenditure in relation to such interest under the Second Schedule,

shall be deemed to be the capital gains income of such person accrued in or derived from the United Republic in the year of income which the sale takes place and shall be chargeable to tax at the capital gains rate.

(1A) For the purposes of this section, the expression “adjusted cost” means the cost arrived at after adjusting for inflation and devaluation at the inflation and exchange rates applicable at the time of the sale.”.

- Amendment of section 13A
- 26.** Section 13A of the Income Tax Act, 1973, is hereby amended by deleting subsection (2) and substituting for it the following:
- “(2) With effect from the effective date, there shall be charged, levied and collected, in respect of sale of petroleum and petroleum products, a tax equal to forty-five per centum of the excess profit realised by any dealer where as a result of any change in the domestic prices of petroleum and petroleum products purchased by the dealer at prices previously obtaining is sold at the new higher domestic prices, and petroleum and petroleum products are hereby specified for the purposes of subsection (3).”
- Amendment of section 16
- 27.** Section 16 of the Income Tax Act, 1973, is hereby amended in subsection (2) by adding after paragraph (s) the following paragraphs—
- “(t) the standard maintenance cost of an amount equivalent to forty per centum of the gross rent receivable from a rented residential house.”
- “(u) any expenditure is incurred by any employer for providing his employees with transport for travelling to and fro between the office and their residences;”
- Amendment of section 17
- 28.** Section 17 of the Income Tax Act, 1973, is hereby amended in subsection (2) by adding after paragraph (g) the following:
- “(h) any expenditure other than the standard maintenance cost incurred as an expenditure on the maintenance of a rented residential house.”
- Amendment of section 57
- 29.** Section 57 of the principal Act is hereby amended in subsection (4) by deleting that subsection and substituting for it the following:
- “(4) Notwithstanding any other provision of this Act, the District Tax Advisory Committee may by notice in writing require any person who ordinarily resides within the district in relation to which the Committee is established, to furnish it with a statement of his income, including income deemed to be his under the Act along with such other particulars as are necessary for the purpose of enabling the Committee to discharge the functions conferred upon it by subsection (2) of section 129”
- Amendment of section 58
- 30.** Section 58 of the principal Act is hereby amended in subsection (1) (b):
- (a) by inserting a full-stop after the phrase “under section 57”, and
- (b) by deleting the rest of paragraph (b) from “or his income” up to “for such year of income”.
- Amendment of section 78
- 31.** Section 78 of the principal Act is hereby amended in subsection (1) by deleting subparagraph (i) of the proviso to subsection (1) and substituting for it the following:
- “(i) such additional tax shall not be less than five thousand shillings in the case of an individual or ten thousand shillings in any other case;”

32. Section 101 of the principal Act is hereby amended by deleting subsections (1) and (2) and substituting for them the following:

"(1) Where any amount of tax is unpaid after the due date, an interest of twenty-five percent shall immediately become due and payable on the amount.

(2) Where any amount of tax is still unpaid six months after the due date, an interest at the rate of five percent shall immediately become due and payable on the amount and similar interest shall so become due and payable at the expiration of each succeeding period of five months on any amount of tax still unpaid at each such expiration."

Amend-
ment of
section
101

33. Section 102A of the principal Act is hereby amended by deleting the words "fifteen thousand shillings" and substituting for them the words "fifty thousand shillings".

Amend-
ment of
section
102A

34. Section 129 of the principal Act is hereby amended by deleting subsection (2) and substituting for it the following:

"(2) There is hereby established in respect of each district a District Tax Advisory Committee the membership of which shall be constituted, and all of its members shall be appointed, by the Minister, subject to subsection (3).

(3) The constitution of the District Tax Advisory Committee in relation to any district of Tanzania Zanzibar and the appointment of its members shall be made by the Minister only after consultation with the Minister for Finance in the Revolutionary Government of Zanzibar.

(4) Every District Tax Advisory Committee shall, in relation to the district for which it is established, be the principal advisor to the Commissioner in all matters concerning tax surveys, the registration of tax payers, facilitation of the determination of taxable income of any taxpayer who ordinarily resides within the district for which the Committee is established and shall perform such other functions as the Minister may by regulations published in the *Gazette* prescribe."

Amend-
ment of
section
129

35. Paragraph 15 of the Second Schedule to the principal Act is hereby amended by:—

(a) designating the present paragraph as subparagraph (1) of that paragraph;

(b) by deleting the words "five hundred thousand shillings" wherever they occur in that subparagraph and substituting for them, in each case, the words "one million shillings";

(c) by adding after subparagraph (1) the following:

"(2) For the purposes of this paragraph the term "commercial vehicle" shall have the meaning assigned to it by the Road Traffic Act, 1973."

Amend-
ment of
Second
Schedule

36. The Third Schedule to the principal Act is hereby amended in Head A by deleting the item relating to Insurance Relief and substituting for it the following:

"Insurance Relief:

(a) This provision shall be deemed to have come into operation on the 1st day of July, 1986.

Amend-
ment of
Head A of
Third
Schedule

(b) Subject to subparagraph (c), the amount of the insurance relief shall be—

- (i) in the case to which section 32E (1)(a) or (b) applies, the monthly premium or four hundred shillings, whichever is the lesser amount;
- (ii) in the case to which section 32E (1)(c) applies, the monthly contribution of five per centum of a person's monthly salary or four hundred shillings, whichever is the lesser amount.

(b) No person shall in respect of any year of income be entitled to claim insurance relief in respect of premiums or contributions for more than one life insurance policy or approved pension or provident fund”.

(f) by renumbering Clauses 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, and 38 of the Bill as Clauses 36, 37, 38, 39, 40,, 41, 42, 43, 44, 45, 46 and 47, respectively;

(g) by adding immediately after Clause 47, the following new Part:

Amend-
ment of
Third
Schedule

37. The Third Schedule to the Income Tax Act, 1973, is hereby amended:

- (i) in item 1 of Head B by deleting the table of rates of tax payable by individuals and substituting for it the following:—

| "Monthly Income | Rate Payable |
|---|--|
| Where such income does not exceed Shs. 2,250/- . | NIL |
| Where such income exceeds Shs. 2,250/- but does not exceed Shs. 2,500/- | 7.5% of the amount in excess of Shs. 2,250/-. |
| Where such income exceeds Shs. 2,500/- but does not exceed Shs. 5,000/- | Shs. 18/75 plus 10% of the amount in excess of Shs. 2,500/-. |
| Where such income exceeds Shs. 5,000/- but does not exceed Shs. 7,500/- | Shs. 286/75 plus 15% of the amount in excess of Shs. 5,000/-. |
| Where such income exceeds Shs. 7,500/- but does not exceed Shs. 10,000/- | Shs. 643/75 plus 17.5% of the amount in excess of Shs. 7,500/-. |
| Where such income exceeds Shs. 10,000/- but does not exceed Shs. 12,500/- | Shs. 1,081/25 plus 20% of the amount in excess of Shs. 10,000/-. |
| Where such income exceeds Shs. 12,500/- but does not exceed Shs. 15,000/- | Shs. 1,581/25 plus 22.5% of the amount in excess of Shs. 12,500/-. |
| Where such income exceeds shs. 15,000/ but does not exceed Shs. 17,500/- | Shs. 2,143/75 plus 25% of the amount in excess of Shs. 15,000/-. |
| Where such income exceeds Shs. 17,500/- but does not exceed Shs. 20,000/- | Shs. 2,768/75 plus 27.5% of the amount in excess of Shs. 17,500/-. |
| Where such income exceeds Shs. 20,000/- but does not exceed Shs. 22,500/- | Shs. 3,456/25 plus 30% of the amount in excess of Shs. 20,000/-. |

| | |
|---|--|
| Where such income exceeds Shs. 22,500/- but does not exceed Shs. 25,000/- | Shs. 4,206/25 plus 35% of the amount in excess of Shs. 22,500/-. |
| Where such income exceeds Shs. 25,000/- | Shs. 5,081/25 plus 40% of the amount in excess of Shs. 25,000/-. |

(ii) by deleting item 6 of Head B which relates to capital gains tax and substituting for it the following:

6. The capital gains tax rate shall be:—

| <i>Capital Gains Amount</i> | <i>Tax Rate</i> |
|--|--|
| Where the amount does not exceed Shs. 100,000/- . | NILL |
| Where the amount exceeds Shs. 100,000/- but does not exceed Shs. 500,000/- | Nill plus 20% of the amount in excess of Shs. 100,000/-. |
| Where the amount exceeds Shs. 500,000/- but does not exceed Shs. 1,000,000/- | Shs. 80,000/- plus 25% of the amount in excess of Shs. 500,000/-. |
| Where the amount exceeds Shs. 1,000,000/- | Shs. 205,000/- plus 30% of the amount in excess of Shs. 1,000,000/-. |

PART XII

AMENDMENT OF THE MOTOR VEHICLES (TAX ON REGISTRATION AND TRANSFER) ACT, 1972

38. This Part shall be read as one with the Motor Vehicles (Tax on Registration and Transfer) Act, 1972, in this Part referred to as "the principal Act", and shall be deemed to have come into operation on the 8th day of June, 1990.

39. Paragraph (3) of the First Schedule to the principal Act is hereby amended by deleting the passage "Shs. 2,000/-" and substituting for it the passage "eight thousand shillings".

40. Paragraph (2) of the Second Schedule to the principal Act is hereby amended by deleting the passage "five thousand shillings" and substituting for it the passage "twenty thousand shillings".

Construction and commencement Acts, 1972 No. 21

Amendment of First Schedule

Amendment of Second Schedule

PART XIII

AMENDMENT OF THE NATIONAL LOTTERIES ACT, 1974

41. This Part shall be read as one with the National Lotteries Act, 1974, and shall be deemed to have come into operation on the 1st day of July, 1990.

Construction and commencement

Amend-
ment of
section 10

42. Section 10 of the National Lotteries Act, 1974, is hereby repealed and replaced by the following:

“10.—(1) The Board shall establish a special fund to be designated as the National Lottery Fund into which shall be paid half of all the revenue collected at each national lottery.

(2) Subject to subsection (1), the remainder of the revenue collected at any national lottery shall be paid into the Consolidated Fund of the United Republic.”

PART XIV

AMENDMENT OF THE ROADS TOLLS ACT, 1985

Construc-
tion and
commence-
ment
Acts, 1985
No. 13

43. This Part shall be read as one with the Roads Tolls Act, 1985, in this Part referred to as “the principal Act”, and shall be deemed to have come into operation on the 8th day of June, 1990.

Amend-
ment of
section 4

44. Section 4 of the principal Act is hereby amended:—

(a) by deleting subsection (2) and substituting for it the following:

“(2) Subject to subsection (4) of this section, the road toll payable (4) of this section, the road toll payable under this Act shall be paid by the owner or driver of a vehicle upon the purchase of fuel at a fuel filling station”;

(b) by deleting subsection (3) and renumbering subsections (4), (5) and (6) as subsections (3), (4) and (5) respectively;

(c) by deleting subsection (4) and substituting for it the following:

“(4) The road toll payable on purchase of fuel shall be levied and paid in accordance with the rates prescribed in the Second Schedule to this Act.”

Amend-
ment of
section 5

45. Section 5 of the principal Act is hereby amended by deleting subsection (1), and renumbering subsection (2) as section 5.

Amend-
ment of
section
6(4)

46. The principal Act is hereby amended by deleting subsection (4) of section 6 and substituting for it the following:

“(4) Where road tolls are payable upon purchase of fuel, every filling station shall be a point at which roads tolls shall be paid and collected.”

Amend-
ment of
the Sec-
ond
Schedule

47. The Second Schedule to the principal Act is hereby amended by deleting it and substituting for it the following:

SECOND SCHEDULE

Section 4(5)

TOLLS AT FUEL FILLING POINTS

| <i>Fuel</i> | <i>Rate of Toll</i> |
|----------------------------------|----------------------|
| 1. Super or Regular petrol | Shs. 2.00 per litre |
| 2. Diesel | Shs. 2.00 per litre" |

48. The Third Schedule to the principal Act is hereby deleted and substituted for it the following:

Amendment of Third Schedule

THIRD SCHEDULE

(Section 6(1))

SCHEDULED TOLL STATIONS

1. All fuel filling stations in Mainland Tanzania."

PART XV

AMENDMENT OF THE PENAL CODE

49. —(1) This Part shall be read as one with the Penal Code.

(2) This Part shall come into operation on the 1st day of September, 1990.

Construction and Commence-ment Cap. 16

50. The Penal Code is hereby amended by adding after section 332A the following new section:

Amendment of the Penal Code

332B.—(1) Subject to subsection (3), any person who fraudulently obtains credit or money of any amount from a banker by means of kite-flying is guilty of an offence and shall be liable on conviction to imprisonment for a term not exceeding ten years.

"Kite-flying"

(2) Any person employed by a bank who by virtue of his office fraudulently assists another person to obtain credit or money of any amount from a bank by means of kite-flying is guilty of an offence and shall be liable on conviction to imprisonment for a term not exceeding ten years.

(3) A person shall be presumed fraudulent and guilty of an offence under this section if the cheque drawn by him is not honoured for reason of lack or insufficiency of funds in the account and within eight days after he is informed of the bounced cheque he fails or refuses to make good on the account.

(4) Where any person is convicted of an offence under this section the Court shall order the forfeiture to the United Republic of any money, goods or property obtained in the course of or after the commission of the offence, as well as full compensation to the bank in respect of the money involved in the kite-flying.

(5) For the purposes of this section the expression "kite-flying" means obtaining money or credit by cheque on an account which has insufficient or no funds at all, thereby causing unauthorized overdrafts to a banker.

Passed in the National Assembly on the twentieth day of July, 1990.

M. M. Mwandadi
Clerk of the National Assembly

