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THE UNITED REPUBLIC OF TANZANIA

No. 16 OF 1974

I ASSENT,

Julius K. Nyerere
President

20TH JULY, 1974

An Act to impose and alter certain enactments relating to taxes and duties and for purposes connected therewith

[13st JULY, 1974]

ENACTED by the Parliament of the United Republic of Tanzania.

Short title

1. This Act may be cited as the Finance Act, 1974.

PART I

EXCISE DUTIES

Construction and commencement Cap. 332

2. This Part shall be read as one with the Excise Tariff Ordinance and shall be deemed to have come into operation on the 13th June, 1974.

Schedule amended

3. The First Schedule to the Excise Tariff Ordinance is amended by deleting item 2 and substituting therefor the following:-

"2. Sugar ... ... per 100 kg. Shs. 41 and Cts. 30"

PART II

CUSTOMS TARIFF

Construction and commencement Acts, 1969 No. 54

4. This Part shall be read as one with the Customs Tariff Act 1969 and shall be deemed to have come into operation on 13th June, 1974.

Variations in customs duties and amendment of tariffs

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

(a) m chapters 1 2, 3, 4, 5, 14, 15, 17, 22, 32, 57, 61, 67, 73, 76, 85, 90 and 96 by substituting, save where the word *"(same)"* appears, for the entries m the column headed "Tariff Heading" and the entries m the columns headed "Fiscal Entry" and "Import Duty" opposite the following tariff numbers the following respective new entries:-

Tariff Number	Tariff Heading	Import Duty Fiscal Entry Full		E.E.C.
02.01	*(same)*	25 per cent	*(same)*	*(same)*
02.02	*(same)*	25 per cent	*(same)*	*(same)*
02.03	*(same)*	25 per cent	*(same)*	*(same)*
02.04	*(same)*	25 per cent	*(same)*	*(same)*
02.05	*(same)*	25 per cent	*(same)*	*(same)*
02.06	*(same)*	25 per cent	*(same)*	*(same)*
03.01	*(same)*	25 per cent	*(same)*	*(same)*
03.02	*(same)*	25 per cent	*(same)*	*(same)*
03.03	*(same)*	25 per cent	*(same)*	*(same)*
04.01	*(same)*			
	A. *(same)*	25 per cent	*(same)*	*(same)*
	B. *(same)*	25 per cent	*(same)*	*(same)*
04.02	*(same)*			
	A. *(same)*	*(same)*	*(same)*	*(same)*
	B. *(same)*	25 per cent	*(same)*	*(same)*
	C. *(same)*	25 per cent	*(same)*	*(same)*
04.03	*(same)*			
	A. *(same)*	25 per cent	*(same)*	*(same)*
	B. *(same)*	25 per cent	*(same)*	*(same)*
04.04	*(same)*	25 per cent	*(same)*	*(same)*
04.05	*(same)*	25 per cent	*(same)*	*(same)*
04.06	*(same)*	25 per cent	*(same)*	*(same)*
04.07	*(same)*	25 per cent	*(same)*	*(same)*
05.04	*(same)*			
	A. *(same)*	*(same)*	*(same)*	*(same)*
	B. *(same)*	30 per cent	*(same)*	*(same)*
15.07	*(same)*			
	A. *(same)*	*(same)*	*(same)*	*(same)*
	B. *(same)*	*(same)*	*(same)*	*(same)*
	C. *(same)*	*(same)*	*(same)*	*(same)*
	D. *(same)*	20 per cent	*(same)*	*(same)*
15.13	*(same)*	25 per cent	*(same)*	*(same)*
17.01	*(same)*	Per 100Kg.Shs. 41/30	*(same)*	*(same)*
22.09	*(same)*			
	A. Spirits (other than those of heading No. 22.08), liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages	*(same)*	*(same)*	*(same)*
	B. *(same)*	*(same)*	*(same)*	*(same)*
	C. *(same)*	*(same)*	*(same)*	*(same)*
32.07	other colouring matter, inorganic products of a kind used as luminophores:			
	A. Laundry blue	40 per cent	Free	Free
	B. Other	Free	Free	Free
57.01/04	(same)			
	A. Fibres of jute and natural substitutes of jute	Free	Free	Free
	18. *(same)*	*(same)*	*(same)*	*(same)*

Tariff Number	Tariff Heading	Fiscal Entry	Import Ditty Full	E.E.C.
61.02	*(same)*			
	A. *(same)*			
	(1) *(same)*	*(same)*	*(same)*	*(same)*
	(2) *(same)*	*(same)*	*(same)*	*(same)*
	(3) *(same)*	*(same)*	*(same)*	*(same)*
	(4) *(same)*	*(same)*	*(same)*	*(same)*
	B. *(same)*	Each Shs. 6/- or 45 per cent	*(same)*	*(same)*
67.04	Wigs, false beards, eyebrows and eye lashes, switches and the like of human or animal hair or of textiles; other articles of human hair (including hair nets) ...	*(same)*	*(same)*	*(same)*
73.40	*(same)*			
	A. *(same)*	*(same)*	*(same)*	*(same)*
	B. *(same)*	*(same)*	*(same)*	*(same)*
	C. *(same)*	*(same)*	*(same)*	*(same)*
	D. Balls or pieces for use in grinding and crushing mills ...	Free	*(same)*	*(same)*
	E. *(same)*	*(same)*	*(same)*	*(same)*
	F. *(same)*	*(same)*	*(same)*	*(same)*
	G. *(same)*	*(same)*	*(same)*	*(same)*
	H. *(same)*	*(same)*	*(same)*	*(same)*
	IJ. *(same)*	*(same)*	*(same)*	*(same)*
	K. *(same)*	*(same)*	*(same)*	*(same)*
	L. *(same)*	*(same)*	*(same)*	*(same)*
	M. *(same)*			
	(1) *(same)*			
	(a)	*(same)*	*(same)*	*(same)*
	(b)	*(same)*	*(same)*	*(same)*
	(2) *(same)*	*(same)*	*(same)*	*(same)*
	N. *(same)*	*(same)*	*(same)*	*(same)*
76.03	*(same)*			
	A. *(same)*			
	(1) *(same)*	*(same)*	*(same)*	*(same)*
	(2) *(same)*	*(same)*	*(same)*	*(same)*
	B. Flat, including coils, of a thickness less than 7 mm. ...	(same)	*(same)*	*(same)*
	C. *(same)*	Per Kg. Shs. 3/30 or 33 1/3 per cent	*(same)*	*(same)*
	D. (same)	*(same)*	*(same)*	*(same)*
	E. (same)	*(same)*	*(same)*	*(same)*
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps), are lamps:			
	A. (same)	*(same)*	*(same)*	*(same)*
	D. (same)	*(same)*	*(same)*	*(same)*
90.07	Photographic cameras, Photographic flashlight apparatus and flash bulbs other than discharge lamps of heading No. 85.20:			
	A. (same)	*(same)*	*(same)*	*(same)*
	B. (same)	*(same)*	*(same)*	*(same)*
96.01	*(same)*	30 per cent	*(same)*	*(same)*

(b) in Chapter 30, in the Chapter Notes-

(i) by deleting sub-paragraph (d) of paragraph 2;

(ii) by adding immediately below paragraph 4 the following new paragraph: -

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

Amendment of Third Schedule

6. The Third Schedule to the Customs Tariff Act, 1969 is amended by deleting item 6 of Part A.

Interpretation

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

PART III

AMENDMENTS TO THE INCOME TAX ACT, 1973

Construction and commencement Acts 1973 No. 33

8. This Part shall be read as one with the Income Tax Act, 1973 and shall subject to the provisions of section 20 come into operation on the first day of July, 1974.

Section 5 amended

9. Section 5 of the Income Tax Act, 1973 is amended-

(a) in subsection (1) by deleting the full-stop at the end, substituting therefor a colon and adding the following proviso:-

"Provided that the Minister may, by order in the *Gazette*, modify all or any of the provisions of this subsection in its application to any employee or category of employees referred to therein";

(b) in paragraph (b) of subsection (3) by deleting the words "or thirty-six thousand shillings" which occur in the second and third lines and substituting therefor the words "twenty-four thousand shillings a year"

Section 13 amended

10. Section 13 of the Income Tax Act, 1973 is amended in subsection (1), in paragraph (a), by deleting the words "the sum of money" which occur at the beginning and substituting therefor the words "the value of the consideration"

Section 15 amended

11. Section 15 of the Income Tax Act, 1973 is amended by adding immediately below subsection (1) the following new subsection:-

"(1A) The Minister may, by order under his hand or by order published in the *Gazette*, remit in whole or in part the tax payable by any person in respect of any year of income specified in such order".

12. Section 16 of the Income Tax Act, 1973 is amended in subsection (2) by deleting the full-stop at the end of paragraph (p), substituting therefor a semi-colon and adding the following new paragraph: - Section 16 amended

"(q) any training levy paid under the Training Levy Act, 1972 in respect of any employee or partner"

13. Section 17 of the Income Tax Act, 1973 is amended in subsection (2) by deleting the full-stop at the end of paragraph (f), substituting therefor a semi-colon and adding the following new paragraph: - Section 17 amended

"(g) in the ascertainment of partnership income, any wages, salary, or drawings of a partner from the partnership.".

14. Section 33 of the Income Tax Act, 1973 is amended- Section 33 amended

(a) by adding the following subsection immediately below subsection (1): -

"(1A) Notwithstanding the provisions of subsection (1) the total tax payable on the income of an individual (other than income received by a trustee in his capacity as a trustee) in respect of any year of income shall not exceed seventy-five per centum of his aggregate income in that year of income:

Provided that this subsection shall not apply to income or any portion of income derived from dividends, interest or rent, and where the income of an individual in any year of income consists partly of income from dividends, interest or rent this subsection shall apply only to his other income and the tax payable on the income from dividends, interest or rent shall be the difference between the tax, assessed as if this section had not been enacted, payable on-

(a) the income other than the income from dividends, interest or rent; and

(b) the income including the income from dividends, interest or rent.";

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

"(4) Where the rates of tax are altered during any year of income-

(a) in the case of a person other than an individual, the tax payable in respect of that year of income shall be assessed in accordance with the rates in force on the date on which his accounting period expires;

(b) in the case of an individual whose income is not solely derived from employment, his income shall be deemed to have accrued equally during each month of the year of income and the tax in respect of the income in any month shall be assessed in accordance with rates in force during that month.

(5) Where the rates of tax are altered in any year of income if any person so changes his accounting period in that year of income as to result m a reduction of the tax payable in respect of that accounting period, the change of the accounting period shall be deemed to be a transaction designed to avoid liability to tax within the meaning of that expression in section 27, unless the accounting period was changed with the consent in writing of the Commissioner.

(6) The Commissioner shall not consent to any change in an accounting period unless he is satisfied that such change is reasonably necessary for the efficient carrying on of the business and that such change would have been effected even if the rates of tax had not been altered."

Section 37 amended

15. Section 37 of the Income Tax Act, 1973 is amended by deleting the full-stop at the end, substituting therefor a colon and adding the following proviso: -

"Provided that this subsection shall not apply to any *bona fide* loan made by a partnership to a partner with tie approval m writing of the Commissioner.".

Section 58 amended

16. Section 58 of the Income Tax Act, 1973 is amended by adding the following subsection immediately below subsection (3):-

"(4) Where-

(a) during the year of income an individual discovers that the provisional return furnished under this section is likely to be substantially incorrect because of changed circumstances he may furnish an amended provi. sional return; or

(b) any individual is not satisfied with the estimated provisional assessment made under subsection (3) of section 80, he may submit a provisional return which will be deemed to be an amended provisional return under this subsection."

Section 99 amended

17. Section 99 of the Income Tax Act, 1973 is amended in the proviso to subsection (4) by deleting paragraph (ii).

Second Schedule amended

18. Paragraph 15 of the Second Schedule to the Income Tax Act, 1973 is amended by deleting the word "thirty" which occurs in the first line and substituting therefor the words "forty-five".

Third Schedule replaced

19. The Third Schedule to the Income Tax Act, 1973 is deleted and replaced by the following Schedule:-

• 'THIRD SCHEDULE

(Sections 2 (1) and 33)

RATES OF TAX

1. The individual rates of tax shall be:-

Monthly Income	*Rate Payable*
Where such income does not exceed Shs. 340/-	Shs. 0/00
Where such income exceeds Shs. 340/- but does not exceed Shs. 341/-	Sh. 1/00
Where such income exceeds Shs. 341/- but does not exceed Shs. 342/-	Shs. 2/00
Where such income exceeds Shs. 342/- but does not exceed Shs. 343/-	Shs. 3/00
Where such income exceeds Shs. 343/- but does not exceed Shs. 344/-	Shs. 4/00
Where such income exceeds Shs. 344/- but does not exceed Shs. 345/-	Shs. 5/00
Where such income exceeds Shs. 345/- but does not exceed Shs. 346/-	Shs. 6/00
Where such income exceeds Shs. 346/- but does not exceed Shs. 347/-	Shs. 7/00
Where such income exceeds Shs. 347/- but does not exceed Shs. 348/-	Shs. 8/00
Where such income exceeds Shs. 348/- but does not exceed Shs. 349/-	Shs. 9/00
Where such income exceeds Shs. 349/- but does not exceed Shs. 3501-	Shs. 10/00
Where such income exceeds Shs. 350/. but does not exceed Shs. 500/-	Shs. 10/50 and in addition thereto 12½% of the amount in excess of Shs. 350/-
Where such income exceeds Shs. 500/- but does not exceed Shs. 1,000/-	Shs. 29/25 and in addition thereto 15% of the amount in excess of Shs. 500/-
Where such income exceeds Shs. 1,000/- but does not exceed Shs. 2,000/-	Shs. 104/25 and in addition thereto 20%, Of the amount in excess of Shs. 1,000/-
Where such income exceeds Shs. 2,000/, but does not exceed Shs. 3,000/-	Shs- 304/25 and in addition thereto 25%, of the amount in excess of Shs. 2,000/.
Where such income exceeds Shs. 3,000/- but does not exceed Shs. 4,000/.	Shs. 554/25 and in addition thereto 35% of the amount in excess of Shs. 3,000/-
Where such income exceeds Shs. 4,000/- but does not exceed Shs. 5,000/-	Shs. 904/25 and in addition thereto 50% of the amount in excess of Shs. 4,000/.

Monthly Income	*Rate Payable*
Where such income exceeds Shs. 5,000/- but does not exceed Shs. 7,000/.	Shs. 1,404/25 and in addition thereto 65% of the amount in excess of Shs. 5,000/-
Where such income exceeds Shs. 7,000/- but does not exceed Shs. 10,000/-	Shs. 2,704/25 and in Addition thereto 75% of the amount in excess of Shs. 7,000/-
Where such income exceeds Shs. 10,000/- but does not exceed Shs. 15,000/-	Shs. 4,954/25 and in Addition thereto 80% of the amount in excess of Shs. 10,000/-
Where such income exceeds Shs. 15,000/- but does not exceed Shs. 20,000/-	Shs. 8,954/25 and in addition thereto 90% of the amount in excess of Shs. 15,000/-
Where such income exceeds Shs. 20,000/-	Shs. 13,454/25 and in Addition thereto 95% of the amount in excess of Shs. 20,000/-

Note:- Where the income of an individual is not solely derived from employment the tax payable from his income for any year of income shall be calculated as follows: -

(a) his total income in the year of income shall be divided by 12;

(b) tax shall be assessed on the amount of income arrived at under paragraph (a) as if such amount of income were his monthly income.;

(c) the tax assessed under paragraph (b) shall be multiplied by 12.

2. The partnership rate of tax shall be four shillings and cents fifty in each twenty shillings.

I The administration rate of tax shall be five shillings in each twenty shillings.

4. The corporation rate of tax shall be nine shillings in each twenty shillings save in the case of-

(a) the total income of non-resident corporation having a permanent establishment in the United Republic when the rate shall be ten shillings and sixty-five cents in each twenty shillings; and

(b) that part of the total income of a corporation which relates to income derived from the mining of specified minerals when the rate shall be four shillings and fifty cents in respect of each twenty shillings of such part of the total income:

Provided that the rate shall be nine shillings in each twenty shillings of such part of the total income from the fifth year, and in each subsequent year, after the first year in which such corporation is liable or would, but for the provisions of subsection (4) of section 16 of this Act become liable to pay corporation tax.

5. The non-resident tax withholding rates shall be-

(a) in respect of any management or, professional fee, twenty per cent of the gross amount payable;

(b) in respect of any royalty, twenty per cent of the gross amount payable;

(c) in respect of any rent, premium or like consideration for the use of or occupation of property, thirty per cent of the gross amount payable;

(d) in respect of any dividend, fifteen per cent of the amount payable;

(e) in respect of any interest, twelve and one-half per cent of the gross amount payable;

(f) in respect of any pension or retirement annuity, twelve and one-half per cent of that portion of the gross amount payable which exceeds five thousand shillings in any year of income.

6. The resident withholding tax rates shall be.-

(a) in respect of any dividend, fifteen per cent of the amount payable;

(b) in respect of any interest, twelve and one-half per cent of the gross amount payable

7. The capital gains tax rate shall be four shillings in each twenty shillings."

Transitional provision

20.-(1) The provisions of subsection (3) of this section shall be deemed to have come into operation on the 1st June, 1974.

(2) In the case of a person other than an individual the rates of tax specified in the Third Schedule of the Income Tax Act, 1973 as replaced by this Act shall apply in relation to the year of income ending on or after 1st July, 1974.

(3) No person whose accounting period for the year of income 1974 would not normally have ended on a day between 1st June, 1974 and 1st July, 1974 shall, save with the consent in writing of the Commissioner, so alter the accounting period as to end it on a date earlier than 1st July, 1974.

Validation of rectification orders

21. For the avoidance of doubts it is hereby declared that every order made under section 21 of the Interpretation of Laws and General Clauses Act, 1972 and amending, by way of rectification of a printing or clerical error, any provisions of the Income Tax Act, 1973 shall take effect as if such amendment were introduced by this Act.

PART IV

AMENDMENTS TO THE BUSINESS LICENSING ACT, 1972

Construction Acts, 1972 No. 25

22. This Part shall be read as one with the Business Licensing Act, 1972 and shall come into operation on 1st July, 1974.

Schedule replaced

23. The Schedule to the Business Licensing Act, 1972 is hereby deleted and replaced by the following Schedule:-

"SCHEDULE

COLUMN 1 *Description of Business*	COLUMN 2 *Licence Fee*	COLUMN 3 *Fee for Subsidiary Licence*
	Shs. Cts.	Shs. Cts.
(a) The business of a commission agent, manufacturer's agent or estate agent	1,250 00	325 00
(b) The business of a broker	500 00	NIL
(c) Banking business	7,500 00	2,500 00
(Note:- No licence fee shall be payable in respect of any mobile agency of a banker, where a fee for the principal place of business has been paid).		
(d) Insurance business or the business of a Building Society or of an investment society or company	2,500 00	1,250 00
(e) The business of an insurance agent	1,250 00	625 00
(f) Shipping business	3,750 00	1,250 00
(g) The business of shipping agency	600 00	250 00

COLUMN 1 *Description of Business*	COLUMN 2 *Licence Fee*	COLUMN 3 *Fee for Subsidiary Licence*
	Shs. Cts.	Shs. Cts.
(h) The business of lighterage or stevedoring:		
(i) If carried on at Dar es Salaam	3,750 00	NIL
(ii) If carried on at Tanga	2,500 00	NIL
(iii) If carried on at Lindi	600 00	NIL
(iv) If carried on at Mtwara	1,250 00	NIL
(v) If carried on at any other port	400 00	NIL
(Note:- If a person carries on such business at two or more ports specified above he shall be deemed to have a principal place *of* business at each such port).		
(i) Hotel, boarding house or lodging house business:		
(i) If holding a liquor licence in respect of the premises	500 00 plus Shs. 17/50 for each bedroom in such premises set aside for the accommodation of guests.	350 00 Plus Shs. 17/50 for each bedroom in such premises set aside for the accommodation of guests.
(ii) If not holding a liquor licence in respect of the premises	60 00 plus Shs. 12/50 for each bedroom in such premises set aside for the accommodation of guests.	NIL (Same as for licence in respect of principal place of business).
(j) The business of exportation of cattle	600 00	200 00
(k) The business of a commercial traveller	600 00	NIL
(l) The business of a travel agent	2,500 00	1,250 00
(m) The business of electricity distributor	6,250 00	250 00
(n) The business of transporting passengers or goods by air	2,500 00	250 00
(o) The business of a specified profession:		
(i) If in the full time employment of the Government, the Community, a co-operative society or a parastatal organization	NIL	NIL
(ii) In any other case	2,500 00	250 00
(Note:- A person carrying on the business of a specified profession as an employee shall not be required to take out a subsidiary licence by reason only of his being employed at two or more places of the business of his employer).		

COLUMN I *Description of Business*	COLUMN 2 *Licence Fee*	COLUMN 3 *Fee for Subsidiary Licence*
	Shs. Cts.	Shs. Cts.
(p) The business of a building contractor:		
(i) if the annual turnover' does not exceed Shs. 100,000/-	600 00	100 00
(ii) if the annual turnover exceeds Shs 100,000/- but does not exceed Shs. 500,000;-	1,250 00	325 00
(iii) if the annual turnover exceeds Shs. 5000001- but does not exceed Shs. :1,000,000/-	2,500 00	625 00
(v) if the annual turnover exceeds Shs. 1,000,000/- but does not exceed Shs. 2,500,000/-	3,750 00	950 00
(v) if the annual turnover exceeds Shs. 2,500,000/- but does not exceed Shs. 5,000,000/-	5,000 00	1,250 00
(vi) if the annual turnover exceeds Shs. 5,000,000/-	6,250 00	1,600 00
(q) Any other business carried on by a regional or district development corporation:		
G) if the annual turnover does not exceed Shs. 100,000/-	120 00	25 00
(ii) if the annual turnover exceeds Shs. 100,000/- but does not exceed Shs. 250,000/-	600 00	25 00
(iii) if the annual turnover exceeds Shs 250,000/- but does not exceed Shs. 500,000/-	1,250 00	50 00
(iv) if the annual turnover exceeds Shs. 500 000/- but does not exceed Shs. 1,000,000/-	1,800 00	50 00
(v) if the annual turnover exceeds Shs. 1,000 000/- but does not exceed Shs. 2,500,000/-	2,500 00	100 00
(vi) if . the annual turnover exceeds Shs. 2,500,0001- but does not exceed Shs, 5,000,000/-	3,750 00	100 00
(vii) if the annual turnover exceeds Shs. 5,000,000/- but does not exceed Shs. 7,500,000/-	5,000 00	100 00
(viii) if the annual turnover exceeds Shs. 7,500,000/-	6,250 00	100 00
(r) Any other business, not specifically provided for in this Schedule:		
(i) if the annual turnover does not exceed Shs. 10,000/-...	120 00	25 00
(ii) if the annual turnover exceeds Shs. 10,000/- but does not exceed Shs. 250,000/-... ...	600 00	150 00
(iii) if the annual turnover exceeds Shs 250,000/- but does not exceed Shs. 500,000;-	1,250 00	325 00
(iv) if the annual turnover exceeds Shs. 500 000/- but does not exceed Shs. 1,000,000/-	1,800 00	450 00
(v) if the annual turnover exceeds Shs. 1,000,000/- but does not exceeds Shs 2,5000,000/-	2,500 00	625 00
(vi) if the annual turnover exceeds Shs. 2,500,000/- but does not exceed Shs. 5,000,000/-	3,750 00	950 00
(vii) if the annual turnover exceeds Shs. 5,000,000/- but does not exceed Shs. 7,500,000/-	5,000 00	1,250 00
(viii) if the annual turnover exceeds Shs. 7,500,000/-	6,250 00	1,600 00.".

PART V

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

Construction Acts, 1970 No. 22

24. This Part shall be read as one with the Tobacco (Imposition of Tax) Act, 1970 and shall be deemed to have come into operation on thirteenth day of June, 1974.

Rate of tax amended

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

PART VI

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

Construction and commence. ment Acts 1972 No. h

26. This Part shall be read as one with the Companies (Regulation of Dividends and Surpluses and Miscellaneous Provisions) Act, 1972 (hereinafter m this Part referred to as the principal Act) and shall come into operation on the 1st July, 1974.

Section 25 amended

27. Section 2 of the principal Act is amended by deleting the definitions "corporation" and "specified company" and inserting the following definitions in their appropriate alphabetic positions:-

' "cash flow budget" shall have the meaning assigned thereto in subsection (1) of section 11;

"corporation" means any body corporate (including a corporation sole) established by or under any written law other than the Companies Ordinance; Cap. 212

"parastatal organization" means-

(a) a corporation;

(b) any company not less than fifty per centum of the share capital of which is owned by-

(i) the Government;

(ii) a local authority;

(iii) the Tanganyika African National Union or any organ of the Tanganyika African National Union or a body of persons, corporate or unincorporated, affiliated to the Tanganyika African National Union;

Cap. 381 (iv) a trade union registered under the Trades Union Ordinance:

(v) any other parastatal organization.

"specified parastatal" means a parastatal organization specified in Part I or Part II of the Schedule to this Act.'.

28. The principal Act is amended by adding the following new section immediately below section 6 -

New section 6A added

"Restriction on reduction of capital

6A. Notwithstanding the provisions of any other written law-

(a) no court shall make an order authorizing a specified company to reduce its share capital;

(b) no specified company shall resolve to reduce its share capital,

save with the consent in writing of the Treasury Registrar."

29. Section 7 of the principal Act is amended m subsection (1), by deleting sub-paragraph (ii) of paragraph (a) and substituting therefor the following sub-paragraph: -

Section 7 amended

"(ii) eighty per centum of the profits in the financial year immediately preceding the financial year in which the dividends are proposed to be declared;"

30. The principal Act is amended by adding the following new section immediately below section 11:-

New provisions relating to specified corporation

"Special provisions relating to specified parastatals

11A,(l) Every specified parastatal shall notwithstanding the provisions of subsection (1) of section 11, not later than ninety days immediately preceding the commencement of its financial year, submit to the Treasury Registrar-

(a) its projected profit and loss account, ,cash flow budget and opening and closing balance sheet for the ensuing financial year, and

(b) its projected production and investment levels for the ensuing financial year,

m such manner and m such form as may be prescribed or, where no regulations have been made on the subject, as the Treasury Registrar may direct.

(2) On receipt from a specified parastatal of the documents specified in subsection (1) the Treasury Registrar shall, in consultation with the Ministry for the time being responsible for the affairs of the specified parastatal and the Ministry for the time being responsible for economic affairs and development planning, review the proposed financial and other operations of the specified parastatal and may, m the course of such review require, by a direction in writing or otherwise, the parastatal organization to submit such additional information or particulars as the Treasury Registrar may deem to be necessary for an efficient review.

(3) In carrying out a review under subsection (2) the following shall be taken into account: -

(a) the adequacy, feasibility and realism of the proposed financial and physical results;

(b) the standard of the past and proposed financial management and budgetary control;

(c) the consistency or otherwise of the proposed operations with the national planning and policy objectives, with particular reference to fiscal, credit, surplus generation and output expansion objectives.

(4) The Treasury Registrar shall, upon conclusion of the review, compile a report of his comments, conclusions and proposals and make the report available to-

(a) the Chairman and the General Manager of the specified parastatal;

(b) the Ministry responsible for the affairs of the specified parastatal;

(c) the Ministry for the time being responsible for economic affairs and development planning;

(d) the Principal Secretary to the Treasury.

(5) It shall be the duty of the external auditor responsible for auditing the accounts of a specified parastatal to submit a copy of his audit report on the parastatal to the Treasury Registrar not later than seven days after such report is submitted to the parastatal."

PART VII

AMENDMENTS TO THE ACQUISITION OF SHARES (ALUMINUM AFRICA COMPANY LIMITED) ACT, 1973

Construction and commencernent Acts 1973 No. 12

31. This Part shall be read as one with the Acquisition of Shares (Aluminum Africa Company Limited) Act, 1973 and shall be deemed to have come into operation on the nineteenth day of June, 1973.

Section 9 amended

32. Section 9 of the Acquisition of Shares (Aluminum Africa Company Limited) Act, 1973 is amended in sub-paragraph (ii) of paragraph (c) 'by deleting the world "seven" which occurs in the first line and substituting therefore the word eight.

PART VIII

AMENDMENTS TO THE MOTOR VEHICLES (TAX ON REGISTRATION AND TRANSFER) ACT, 1972

Construe-tion and commence-ment Acts, 1972 No. 21

33. This Part shall be read as one with the Motor Vehicles (Tax on Registration and Transfer) Act, 1972 and shall be deemed to have come into operation on the thirteenth day of June, 1974.

First Schedule amended

34. The Motor Vehicles (Tax on Registration and Transfer) Act, 1972 is amended in the First Schedule by adding the following new paragraph: -

"(3) Notwithstanding the provisions of paragraphs (1) and (2) of this Schedule, where sales tax under the Sales Tax Act, 1969 has been paid in respect of a motor vehicle or where there exists an exemption order exempting a motor vehicle from sales tax, the registration tax payable in respect thereof shall be Shs. 100/-.".

PART IX

AMENDMENT TO THE EXCHANGE CONTROL ORDINANCE

35. This Part shall be read as one with the Exchange Control Ordinance and shall be deemed to have come into operation on the 1st day of June, 1973.

Construction and commencement Cap. 294

36. Section 34 of the Exchange Control Ordinance is amended by by adding the following subsections: -

Section 34 amended

"(3) The Bank of Tanzania may give directions to any transport operator-

(a) not to issue a ticket or other authority to any person entitling such person to undertake any journey the whole or any part of which is outside the United Republic or to receive the benefit of any service while traveling outside the United Republic;

(b) not to convey or attempt to convey any person from the United Republic to a destination outside the United Republic on the authority of a ticket issued outside the United Republic,

unless such conditions as the Bank of Tanzania may in such directions specify have first been complied with.

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

"ticket" includes any authority for travel by transport and includes any variation of a ticket;

"transport" includes any ship, aircraft, vehicle or other means of transport which may be used to carry individuals by land, sea or air;

"'transport operator" includes the owner, charterer or hirer of any transport, an agent or employee of such owner, charterer or hirer and an employee of any agent of the owner charterer or hirer;".

PART X

AMENDMENTS TO THE SALES TAX ACT, 1969

37. This Part shall be read as one with the Sales Tax Act, 1969 and shall be deemed to have come into operation on the 13th June, 1974,

Construction Acts, 1969 No. 30

38. The First Schedule to the Sales Tax Act, 1969 is deleted and First there is substituted therefor the following Schedule.

First Schedule replace

FIRST SCHEDULE

SECTION I

Live Animals: Animal Products

CHAPTER 4

DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY

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

SECTION 11

Vegetable Products

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

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

CHAPTER 9

COFFEE, TEA, MATE AND SPICES

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

CHAPTER II

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

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

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
11.03	Flours of the leguminous vegetables falling within heading No. 07-05	Free
11.04	Flours of the fruits falling within any heading in Chapter 8	12%
11.05	Flour, meal and flakes of potato:	
	A. Flakes of potato	12%
	B. Other	Free
11.06	Flour and meal of sago and of manioc, arrow-root, salep and other roots and tubers falling within heading No. 07-06:	
	A. Manioc (Cassava) flour	Free
	B. Other	12%
11.07	Malt, roasted or not	Free
11.08	Starches; inulin	12%
11.09	Gluten and gluten flour, roasted or not ...	12%

SECTION III

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

CHAPTER 15

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

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

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

SECTION IV

Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS OR MOLLUSCS

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

CHAPTER 17

SUGAR AND SUGAR CONFECTIONERY

Tariff No.	Tariff Heading	Sales Tax Rate
17.01	Beet sugar and cane sugar, solid	Cts. -/30 per *kilo*
17.02	Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel:	
	A. Other sugars; caramel	12%
	B. Other	12%
17.03	Molasses, whether or not decolourised	Free
17.04	Sugar confectionery, not containing cocoa ...	12%
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion ...	12%

CHAPTER 18

COCOA AND COCOA PREPARATIONS

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

CHAPTER 19

PREPARATIONS OF CEREALS, FLOUR OR STARCH; PASTRYCOOKS' PRODUCTS

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

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

CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS

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

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

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

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

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

Tariff No.	*Tariff Heading*	Sales *Tax Rate*
22.01	Waters, including spa waters and aerated waters; ice and snow:	
	A. Spa waters and aerated waters ...	Sh. 1/- per litre
	B. Other	Free
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07:	
	A. Lemonade, flavoured spa waters and flavoured aerated waters	Sh. 1/- per litre
	13. Other	Shs. 1/35 per litre
22.03	Beer:	
	A. Made From malt	Shs. 3/70 per litre
	B. Stout	Shs. 4/10 per litre
	C Chibuku	Cts. -/70 per litre
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	24%
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:	
	A. Still wines and grape must:	
	(1) Not in bottle	40%
	(2) In bottle	40%
	B. Sparkling wine:	
	(1) Champagne	40%
	(2) Other	40%
22.06	Vermouths and other wines of fresh grapes. flavoured with aromatic extracts	40%
22.07	Other fermented beverages (for example, cider, perry and mead) but not including Moshi as defined in the Moshi (Manufacture and Distillation Act, 1966	40%
22.08	Ethyl alcohol or neutral spirits, undernatured, of a strength of one hundred and forty degrees proof or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:	
	A. Denatured spirits	Free
	B. Other	Free

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
22.09	Spirits (other than those of he ding No. 22-08); liqueurs. and other spirituous beverages; compound alcoholic preparations (k own as "concentrated extracts") for the manufacture of beverages:	
	A. Spirits. manufactured by the distillation of Moshi by a distiller licensed under the Moshi (Manufacture and Distillation) Act, 1966	Shs. 16/- per litre
	B. Spirits (other than those of heading No. 22-08), for example, brandy, vodka, whisky, rum, gin, geneva, and concentrates of such spirits	40%
	C. Liqueurs and other spirituous beverages and "concentrated extracts"	40%
22.10	Vinegar and substitutes for vinegar	12% ...

CHAPTER 24

TOBACCO

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
"24.02	Manufactured tobacco; tobacco extracts and essences:	
	A. Imported from outside East Africa:	
	(1) Cigars, cheroots and cigarillos ...	40%
	(2) Cigarettes	40%
	(3) Snuff	40 %
	(4) Other manufactured tobacco ...	40 %
	(5) Tobacco extracts and essences ...	Free
	B. Other:	
	(1) Cigars, Cheroots and cigarillos ...	Per kg. Shs. 27/50
	(2) Cigarettes-w here the ex-factory selling price per thousand cigarettes exclusive of Sales Tax and Excise Duty:	
	(i) does not exceed Shs. 25/- ...	50%*
	(ii) exceeds Shs. 25/- but does not exceed Shs. 37/50	55 %*
	(iii) exceeds Shs. 37/50 but does not exceed Shs. 50/-	60 %*
	(iv) exceeds Shs. 50/-	65%*

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

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

SECTION V

Mineral Products

CHAPTER 25

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

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

Tariff No.	*Tariff Heading*	*Sales Tax* Rate
25.06	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing	Free
25.07	Clay (for example kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07 - mullite; chamotte and dinas earths	Free
25.08	Chalk	Free
25.09	Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides ...	Free
25.10	Natural calcium phosphates, natural aluminum calcium phosphates, appetite, and phosphatic chalk	Free
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide	Free
25.12	Siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite) whether or not calcined, of an apparent specific gravity of I or less	Free
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	Free
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing	Free
	A. Slate powder and waste	Free
	B. Other	Free
25.15	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing	Free
25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing ...	Free
25.17	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16	Free

Tariff NO.	*Tariff Heading*	*Sales Tax Rate*
25.18	Dolomite, whether or not calcined, Including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite)	Free
25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide	Free
25.20	Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry	Free
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement ...	Free
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	Free
25.23	Portland cement, cement fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker:	
	A. Cement clinker	Shs. 25/- per ton
	B. Other	Shs. 25/- per ton
25.24	Asbestos	Free
25.25	Meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet	Free
25.26	Mica, including splittings; mica waste	Free
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc -	
	A. For use in the manufacture of toilet preparations	Free
	B. Other	Free
25.28	Natural cryolite and natural chiolite	Free
25.29	Natural arsenic sulphides	Free
25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine - crude natural boric acid containing not more than eighty-five per cent of 1131303 calculated on the dry weight	Free
25.31	Felspar, leucite, nepheline and nepheline syenite; fluorspar	Free
25.32	Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery	Free

CHAPTER *27*

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

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	Free
27.02	Lignite, whether or not agglomerated	Free
17.03	Peat (including peat litter), whether or not agglomerated	Free
27.14	Coke and semi-coke of coal, of lignite or of peat	Free
27.05	Retort carbon	Free
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products	Free
27.07	Oils and other products of the distillation of high temperature coal tar; other oils and products as defined in Note 2 to this Chapter	Free
27.08	Pitch and pitch coke obtained from coal tar or from other mineral tars	Free
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	Free
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than seventy per cent by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:	
	A. Partly refined petroleum including topped crudes	Free
	13. Motor-spirit, gasoline and other light oils and other products for similar uses	Shs. 288/- per cu. metre at 200 C.
	C. Kerosene, lamp oil and white spirit ...	Shs. 44/- per cu. metre at 20° C.

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

SECTION VI

Products of the Chemical and Allied Industries

CHAPTER 30

PHARMACEUTICAL PRODUCTS

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

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

CHAPTER *32*

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

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

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

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETICS AND TOILET PREPARATIONS

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

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

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETICS AND TOILET PREPARATIONS

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

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

CHAPTER 34

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

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

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

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; GLUES

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

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

CHAPTER 36

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

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

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

CHAPTER 37

PHOTOGRAPHIC AND CINEMATOGRAPHIC GOODS

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

SECTION VII

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

CHAPTER 39

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

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

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

CHAPTER 40

RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF

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

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

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

SECTION VIII

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

CHAPTER 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

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

CHAPTER 42

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

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

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

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

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

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

SECTION IX

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

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

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

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

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

SECTION X

Paper-making Material; Paper and Paperboard and Articles thereof

CHAPTER 48

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

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

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

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

CHAPTER 49

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

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

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

SECTION XI

Textiles and Textile Articles

CHAPTER 50

SILK AND WASTE SILK

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
50.01/03	Silk-worm cocoons, raw silk (not thrown) and silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	55%
50.04/08	Silk yam and yam spun from noil silk or from other waste silk; silk-worm gut; imitation catgut or silk	55%
50.091 10	Woven fabrics of silk or of noil silk or of other waste silk	55%

CHAPTER 51

MAN-MADE FIBRES (CONTINUOUS)

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
51.01/03	Yarn of man-made fibres (continuous), monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials:	
	A. Rayon	26%
	B. Other Fibres	55%
51.04	Woven fabrics of man-made fibres (continuous) including woven fabrics of monofil or strip of heading No. 51.01/03:	
	A. Rayon	26%
	B. Other Fibres	55%

CHAPTER 52

METALLISED TEXTILES

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
52.01	Metallised yarn, being textile yam spun with metal or covered with metal by any process ...	26%
52.02	Woven fabrics of metal thread or of metallised yam, of a kind used in articles of apparel, as furnishing fabrics or the like	26 %

CHAPTER 53

WOOL AND OTHER ANIMAL HAIR

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
53.01/ 05	Sheep's or lambs' wool and other animal hair, whether or not carded or combed, and waste of such wool or of animal hair, whether or not pulled or garnetted (including pulled or garnetted rags)	Free
53.06/ 10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair	55%
53.11/ 13	Woven fabrics of sheeps' or lambs' wool, of horsehair or of other animal hair	55%

CHAPTER 54

FLAX AND RAMIE

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
54.01/ 02	Flax and ramie, raw or processed but not spun; flax tow, ramie noils and waste of flax or of ramie (including pulled or garnetted rags) ...	Free
54.03/ 04	Flax or ramie yam	55%
54.05	Woven fabrics of flax or of ramie	55%

CHAPTER 55

COTTON

Tariff *No.*	Tariff *Heading*	*Sales Tax Rate*
55.01/ 02	Cotton, not carded or combed; cotton linters ...	Free
55.03/ 04	Cotton waste (including pulled or garnetted rags), not carded or combed; cotton carded or combed	Free
55.05/ 06	Cotton yarn	26%
55-07/ 09	Woven fabrics of cotton:	
	A. Grey and unbleached	26%
	B. Gauze for the manufacture of bandages ...	26%
	C. Printed khanga	21%
	D. Other	,26%

V

CHAPTER 56

MAN-MADE FIBRES (DISCONTINUOUS)

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
56.01/04	Man-made fibres (discontinuous) and waste (including yarn waste and pulled or garnetted rags,) of man-made fibres (continuous or discontinuous), whether or not carded or combed or otherwise prepared for spinning; continuous filament tow:	
	A. Cellulose Acetate cigarette filter tow ...	Free
	B. Other	Free
56.05/06	Yarn of man-made fibres (discontinuous or waste):	
	A. Rayon	26%
	B. Other Fibres	55%
56.07	Woven fabrics of man-made fibres (discontinuous or waste):	
	A. Rayon	26%
	B. Other Fibres	55%

CHAPTER 57

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

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
57.01/04	True hemp *(Cannabis sativa)*, Manila hemp *(abaca)* (Musa textiles), jute and other vegetable textile fibres, raw or processed but not spun; tow and waste of such fibres (including pulled or garnetted rags or ropes):	
	A. Jute fibres	Free
	B. Other	Free
57.05/08	Yarn of hemp, of jute or of other vegetable textile fibres; paper yarn	26%
57.09/12	Woven fabrics of hemp, of jute or of other vegetable textile fibres; woven fabrics of paper yarn:	
	A. Hessian and sacking (not including matting)	Free
	B. Other	26%

CHAPTER *58*

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

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
58.01	Carpets, carpeting and rugs, knotted (made up or not):	
	A. Of sisal, coir, coconut fibre, cotton or rayon	26%
	B. Of other fibres	55%
58.02	Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not): ...	
	A. Of sisal, coir, coconut fibre, cotton or rayon	26%
	B. Of other fibres	55%
58.03	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand	55%
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.07/09 and fabrics falling within heading No. 58.05):	
	A. Cotton	26%
	B. Rayon	26%
	C. Other fibres	55%
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods failing within heading No. 58.06 ...	26%
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	26%
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like ...	26%
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain:	
	A. White, of a kind suitable for use as mosquito and sandfly netting	15%
	B. Other	26 %

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
58.09/ 10	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace or embroidery, in the piece, in strips or in motifs	
	A. Of cotton or rayon	26%
	B. Of other fibres	55%

CHAPTER 59

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

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
59.01	Wadding and articles of wadding; textile flock and dust and mill neps	Free
59.02	Felt and articles of felt, whether or not impregnated or coated:	
	A. Felt	25%
	B Articles:	
	(1) If sales tax has been paid on materials	Free
	(2) Other	20%
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated:	
	A. Fabrics	26%
	B. Articles:	
	(1) If sales tax has been paid on materials	Free
	(2) Other	21%
59.04	Twine, cordage, ropes and cables, plaited or not ... ---------	Free
59.05	Nets and netting made of twine, cordage or rope, and made up fishing-nets of yarn, twine, cordage or rope:	

Tariff No.	Tariff Heading	Sales Tax Rate
59.05 (contd.)	A. Fishing-nets and netting:	
	(1) Knotted gill fishing-nets of two-ply to fifteen-ply, of stretched meshes one inch, to seven and a half inches, manufactured from man-made multi-filament fibres	Free
	(2) Other	Free
	B. Fruit tree and seed-bed netting	Free
	C. Other	18%
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabric:	
	A. Loading slings	Free
	B. Other	12%
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses:	
	A. Bookbinding fabric	18%
	B. Other	18%
59.08	Textile fabrics, impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials	18%
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil ...	18%
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not	18%
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods:	
	A. Electrical insulating tape	12 %
	B. Other	26%
59.12	Textile fabrics otherwise impregnated, coated, covered or laminated; painted canvas being theatrical scenery, studio backcloths or the like	18%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads	26%
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles:	
	A. Wicks for lighters	12%
	B. Other	12%
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials	Free
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material ...	Free
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant:	
	A. Fabrics	26%
	B. Articles:	
	(1) If sales tax has been paid on materials	Free
	(2) Other	21%

CHAPTER 60

KNITTED AND CROCHETED GOODS

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
60.01	Knitted or crocheted fabrics, not elastic or ruberrised:	
	A. Of cotton or rayon	26%
	B. Of other fibres	55%
60.02	Gloves, mittens and mitts, knitted or chrocheted, not elastic nor rubberised:	
	A If sales tax has been paid on materials ...	Free
	B. Other:	
	(1) Of cotton or rayon	21%
	(2) Of other fibres	42½%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
60.03	Stockings, understockings, socks, ankle socks, socketts and the like, knitted or crocheted, not elastic nor rubberised:	
	A. If sales tax has been paid on materials ...	Free
	B. Other:	
	(1) Of cotton or rayon	21%
	(2) Of other fibres	42½%
60.04	Under garments, knitted or crocheted, not elastic or rubberised:	
	A. If sales tax has been paid on materials ...	Free
	B. Other:	
	(1) Of cotton or rayon	21%
	(2) Of other fibres ...	42½%
60.05	Outer garments, and other articles, knitted or crocheted, not elastic or rubberised:	
	A. Articles of apparel:	
	(1) If sales tax has been paid on materials	Free
	(2) Other:	
	(a) Of cotton or rayon	21%
	(b) Of other fibres	42½%
	B. Other:	
	(1) Blankets:	
	(a) Of cotton or rayon	21%
	(b) Of other fibres	42½%
	(2) Other:	
	(a) If sales tax has been paid on materials	Free
	(b) Other:	
	(i) Of cotton or rayon ...	21%
	(ii) Of other fibres ...	42½%
60.06	Knitted or crocheted fabric and articles thereof elastic or rubberised (including elastic knee-caps and elastic stockings):	
	A. Fabric:	
	(1) Of cotton or rayon	26%
	(2) Of other fibres	55%
	B. Articles of apparel:	
	(1) Stockings and hose:	
	(a) If sales tax has been paid on. materials	Free
	(b) Other:	
	(i) Of cotton or rayon ...	21%
	(ii) Of other fibres ...	42½%
	(2) Other:	
	(a) Of cotton or rayon	21%
	(b) Of other fibres	42½%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
60.06 (contd.)	C. Other:	
	(1) If sales tax has been paid on materials	Free
	(2) Other:	
	(a) Of cotton or rayon	21%
	(b) Of other fibres	42½%

CHAPTER 61

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

Tariff NO.	*Tariff Heading*	*Sales Tax* Rate
61.01	Men's and boy's outer garments:	
	A. Diving suits other than sports clothing:	
	(1) If sales tax has been paid on materials	Free
	(2) Other:	
	(a) Of cotton or rayon	21%
	(b) Of other fibres	42½%
	B. Other:	
	(1) If sales tax has been paid on materials	Free
	(2) Other:	
	(a) Of cotton or rayon ...	21%
	(b) Of other fibres	42½%
61.02	Women's, girls' and infant's outer garments:	
	A. Saris, khanga and the like:	
	(1) Of cotton:	
	(a) If sales tax has been paid on materials	Free
	(b) Other	21%
	(2) Of rayon:	
	(a) If sales tax has been paid on materials	Free
	(b) Other...	21%
	(3) Of other fibres: ,	
	(a) If sales tax has been paid on materials	Free
	(b) Other	42½%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
61.02 *(contd.)*	B. Other:	
	(1) If sales tax has been paid on materials	Free
	(2) Other	
	(a) Of cotton or rayon	21%
	(b) Of other fibres	42½%
61.03	Men's and boy's undergarments, including collars, shirt fronts and cuffs:	
	A. If sales tax has been paid on materials ...	Free
	B. Other:	
	(1) Of cotton or rayon	21%
	(2) Of other fibres	42½%
61.04	Women's, girl's and infants undergarments:	
	A. Baby napkins	Free
	B. Other:	
	(1) If sales tax has been paid on materials	Free
	(2) Other:	
	(1) Of cotton or rayon	21%
	(2) Of other fibres	42½%
61.05	Handkerchiefs:	
	A. If sales tax has been paid on materials ...	Free
	B. 'Other:	
	(1) Of cotton or rayon	21%
	(2) Of other fibres	42½%
61.06	Shawls, scarves, mufflers, mantillas, veils an the like:	
	A, Of cotton:	
	(1) If sales tax has been paid on materials	Free
	(2) Other	21%
	B. Of rayon:	
	(1) If sales tax has been paid on materials	Free
	(2) Other	21%
	C. Of other fibres:	
	(1) If sales tax has been paid on materials	Free
	(2) Other	421%
61.07	Ties, bow ties and cravats:	
	A. If sales tax has been paid on materials ...	Free
	B. Other	42½%
61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls garments:	
	A. If sales tax has been paid on materials ...	Free
	B. Other:	
	(1) Of cotton or rayon	21%
	(2) Of other fibres	42½%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
61.09	Corsets, corset belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric) whether or not elastic:	
	A. If sales tax has been paid on materials ...	Free
	B. Other:	
	(a) Of cotton or rayon	21%
	(2) Of other fibres	42½ %
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods:	
	A. Stockings, socks and sockettes:	
	(1) If sales tax has been paid on materials	Free
	(2) Other:	
	(a) Of cotton or rayon	21%
	(b) Of other fibres	42½%
	B. Other:	
	(1) If sales tax has been paid on materials	Free
	(2) Other -	
	(a) Of cotton or rayon	21%
	(b) Of other fibres	42½%
61.11	Made-up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs and sleeve protectors, pockets):	
	A. If sales tax has been paid on materials ...	Free
	B. Other	
	(a) Of cotton or rayon	21 %
	(b) Of other fibres	42½%

CHAPTER 62

OTHER MADE-UP TEXTILE ARTICLES

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
62.01	Travelling rugs and blankets	
	A. Of cotton or rayon	13%
	B. Of other fibres:	
	(1) Where the c.i.f. or ex factory price exclusive of the sales tax does not exceed Shs. 15/- per blanket or rug	13%
	(2) Others	26%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
61.09	Corsets, corset belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric) whether or not elastic:	
	A. If sales tax has been paid on materials ...	Free
	B. Other:	
	(a) Of cotton or rayon	21 %
	(2) Of other fibres	42½%
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods:	
	A. Stockings, socks and sockettes:	
	(1) If sales tax has been paid on materials	Free
	(2) Other:	
	(a) Of cotton or rayon	21%
	(b) Of other fibres	42½%
	B. Other:	
	(1) If sales tax has been paid on materials	Free
	(2) Other:	
	(a) Of cotton or rayon	21%
	(b) Of other fibres	42½%
61.11	Made-up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs and sleeve protectors, pockets):	
	A. If sales tax has been paid on materials ...	Free
	B. Other	
	(a) Of cotton or rayon	21%
	(b) Of other fibres	42½%

CHAPTER 62

OTHER MADE-UP TEXTILE ARTICLES

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
62.01	Travelling rugs and blankets	
	A. Of cotton or rayon	13%
	B. Of other fibres:	
	(1) Where the c.i.f. or ex factory price exclusive of the sales tax does not exceed Shs. 151- per blanket or rug	13%
	(2) Others	26%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
62.02	Bed-linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:	
	A. Bedsheets, bedspreads, curtains, table-cloths, glass cloths and towels:	
	(1) Cotton, gray and unbleached:	
	(a) If sales tax has been paid on materials	Free
	(b) Other	26%
	(2) Cotton, other	
	(a) If sales tax has been paid on materials	Free
	(b) Other	26%
	(3) Of rayon:	
	(a) If sales tax has been paid on materials	Free
	(b) Other	26%
	(4) Of other fibres:	
	(a) If sales tax has been paid on materials	Free
	(b) Other	55%
	B. Mosquito and sandfly nets:	
	(1) If sales tax has been paid on materials	Free
	(2) Other	15%
	C. Other:	
	(1) If sales tax has been paid on materials	Free
	(2) Other:	
	(a) Of cotton or rayon	26%
	(b) Of other fibres	55%
62.03	Sacks and bags, of a kind used for the packing of goods	Free
62.04	Tarpaulins, sails, wanings, sunblinds, tents and camping goods:	
	A. If sales tax has been paid on materials ...	Free
	B. Other	21%
62.05	Other made-up textile articles (including dress patterns):	
	A. Surgeons face masks., ...	Free
	B. Other:	
	(1) If sales tax has been paid on materials	Free
	(2) Other	21 %

CHAPTER 63

OLD CLOTHING AND OTHER TEXTILE ARTICLES; RAGS

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
63.01	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading Nos. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings:	
	A. If sales tax has been paid on the material or article when new	Free
	B. Other	The rate applicable to the goods when new
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn-out articles of twine, cordage, rope or cables:	
	A. New rags	26%
	B. Other	Free

SECTION XII

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

CHAPTER 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

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

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

CHAPTER 65

HEADGEAR AND PARTS THEREOF

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

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

CHAPTER 66

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

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

CHAPTER 67

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

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof (other than goods falling witting heading No. *05-07* and worked quills and scapes)	Free
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit	48%
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like ...	48%
67.04	Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	48%
67.05	Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material	24%

SECTION XIII

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

CHAPTER 68

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

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
68.11	Terrazzo tiles	12%
68.14	Brake linings for motor vehicles	12%

CHAPTER 69

CERAMIC PRODUCTS

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

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

CHAPTER 70

GLASS AND GLASSWARE

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

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

SECTION XIV

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

CHAPTER 71

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

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

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

SECTION XV

Base Metals and Articles of Base Metal.

CHAPTER 73

IRON AND STEEL AND ARTICLES THEREOF

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

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
73.05	Iron or steel powders; sponge iron or steel ...	Free
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel	Free
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel	Free
73.08	Iron or steel coils for re-rolling	Free
73.09	Universal plates of iron or steel	Free
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished. (including precision-made); hollow mining drill steel:	
	A. Bars and rods (including wire rod):	
	(1) Round, of a diameter of ¼-inch to 11 inches:	
	(a) Where the value per ton is Shs. 700 or more	Free
	(b) Where the value per ton is less than Shs. 700	Free
	(2) Of square cross section of thickness ½-inch to 1 5/8 inches ...	Free
	(3) Flat of width ½-inch to 5 inches and of a thickness not exceeding ¼-inch	Free
	(4) Other	Free
	B. Other	Free
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched., or made from assembled elements:	
	A. Angles of a side width from 1 inch by 1 inch to 2¼ inches by 2¾ inches ...	Free
	B. Other	Free
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled:	
	A. Of a thickness of .014 inches or less ...	Free
	B. Of a thickness exceeding .014 inches:	
	(1) Of a width not exceeding 2 inches	Free
	(2) Other	Free
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled:	
	A. Corrugated:	
	(1) Of a thickness of .014 inches or less	Free
	(2) Of a thickness exceeding .014 inches	Free

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

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

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

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

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
73.40 *(contd.)*	G. Fencing posts, strainers, winders, turn-buckles and similar fittings or fasteners ...	Free
	H. Forged hooks of a kind used with cranes, hoists and winches	Free
	U. Road studs	Free
	K. Hangers, stays and similar supports for fixing piping and tubing	Free
	L. Traps and snares for the destruction of pests	Free
	M. Tanks, vats and similar vessels:	
	(1) Of a capacity of 30 gallons or more and designed for an operating pressure of less than 100 lb. per sq. inch, of stainless steel:	
	(a) Of a thickness not exceeding 0-25 inches ...	Free
	(b) Of a thickness exceeding 0-25 inches	Free
	(2) Other	Free
	N. Other	12 %

CHAPTER 74

COPPER AND ARTICLES THEREOF

Tariff *No.*	*Tariff Heading*	*Sales Tax Rate*
74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap	Free
74.02	Master alloys	Free
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire: ...	
	A. Copper wire	Free
	B. Other	Free
74.04	Wrought plates, sheets and strip, of copper:	
	A. Enamelled, printed, lithographed, embossed or lacquered	12 %
	B. Other	Free
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any, backing) not exceeding 0-15 mm.	Free
74.06	Copper powders and flakes	Free

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

CHAPTER 75

NICKEL AND ARTICLES THEREOF

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

CHAPTER 76

ALUMINUM AND ARTICLES THEREOF

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
76.01	Unwrought aluminum; aluminum waste and scrap	Free
76.02	Wrought bars, rods, angles, shapes and sections, of aluminum; aluminum wire ...	Free
76.03	Wrought plates, sheets and strip, of aluminum:	
	A. Corrugated:	
	(1) Of a thickness of ·014 inches or less ...	Free
	(2) Of a thickness exceeding ·014 inches	Free
	B. Flat, including circles and coils, of a thickness less than ·275 inches	Free
	C. Enamelled, printed, lithographed, embossed or lacquered	12%
	D. Other	Free
76.04	Aluminum. foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm.	Free

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

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

CHAPTER 78

LEAD AND ARTICLES THEREOF

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

CHAPTER 79

ZINC AND ARTICLES THEREOF

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

CHAPTER 80

TIN AND ARTICLES THEREOF

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

CHAPTER 82

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

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

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	Free
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg. and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	12%
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06:	
	A. Knives of a kind used in industry or agriculture	Free
	B. Other	12%
82.10	Knife blades	12%
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips):	
	A. Razor blades, including disposable razors	12%
	B. Other	12%
82.12	Scissors (including tailors' shears), and blades therefor	12%
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers.' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files)	12 %
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware	12%
82.15	Handles of base metal for articles falling within heading Nos. 82.09, 82.13 or 82.14	12%

CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

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

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
83-02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, couch-work, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like:	
	A. Hinges	Free
	B. Door and window fittings	Free
	C. Road motor vehicle parts	12%
	D. Other	Free
83-03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like of base metal	12%
83-04	Filing cabinets, racks, sorting boxes, paper trays paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94-03 ...	12%
83-05	Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags and similar stationery goods, of base metal	12%
83-06	Statuettes and other ornaments of a kind used indoors, of base metal	12%
83-07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (exluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85, except heading No. 85-22):	
	A. Street lamps	Free
	B. Locomotive and railway rolling-stock lanterns	Free
	C. Hurricane lamps of a type which burn oil by means of a wick:	
	(1) Of a height not exceeding 12 inches excluding the carrying handle	Free
	(2) Of a height exceeding 12 inches excluding the carrying handle ...	Free
	D. Other	12%
83-08	Flexible tubing and piping, of base metal ...	Free
83-09	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal	12%

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

SECTION XVI

Machinery and Mechanical Appliances; Electrical Equipment; Parts thereof

CHAPTER 84

BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

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

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

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

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
84.21	Mechanical appliances (whether or not hand operated) for project, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:	
	A. Road motor vehicle parts and accessories	12%
	B. Other	Free
84.22	Lifting, handling, loading or unloading machinery, telphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No 84-23:	
	A. Lifts	Free
	B. Other	Free
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile drivers; snow-ploughs, not self-propelled (including snow-plough attachments) ...	Free
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertilizer distributors); lawn and sports ground rollers	Free
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry failing within heading No. 84-29)	Free
84.26	Dairy machinery (including milking machines) ...	Free
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like	Free
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders:	
	A. Plate mills and <u>hammer</u> mills	Free
	B. Other	Free

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

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

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

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
84-55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No.:	
	A. Falling within heading 84-51, 84-52 and 84-54	12 %
	B. Falling within heading 84-53	Free
84-56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	Free
84-57	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	Free
84-58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	12%
84-59	Machinery and mechanical appliances (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter:	
	A. Industrial	Free
	B. Other	12%
84-60	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metallic carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	Free
84-61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves:	
	A. Industrial	Free
	B. Road motor vehicle parts	12%
	C. Other	12%
84-62	Ball, roller or needle roller bearings	Free
84-63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other	

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
84-63 (*contd.*)	variable speed gears), fly-wheels, pulleys and pulley blocks, clutches and shaft couplings:	
	A. Industrial or for agricultural tractors ...	Free
	B. Road motor vehicle parts	12%
	C. Other	Free
84-64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings:	
	A. Road motor vehicle parts	12%
	B. Other	Free
84-65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter:	
	A. Industrial	Free
	B. Other	12%

CHAPTER 85

ELECTRICAL MACHINERY AND EQUIPMENT; PARTS THEREOF

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
85-01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:	
	A. Industrial	Free
	B. Road motor vehicle parts	10%
	C. Other	Free
85-02	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads	Free
85-03	Primary cells and primary batteries:	
	A. Batteries specially designed for use with portable lighters	10%
	B. Other	10%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
85-04	Electric accumulators:	
	A. Industrial	Free
	B. Other	12%
85-05	Tools for working in the hand, with self. contained electric motor	Free
85-06	Electro-mechanical domestic appliances, with self-contained electric motor	24%
85-07	Shavers and hair clippers, with self-contained electric motor:	
	A. Of a kind used solely in agriculture ...	Free
	B. Other	24%
85-08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs), generators (dynamos and alternators) and cut-outs for use in conjunction therewith:	
	A. Sparking plugs and glow plugs	12%
	B. Other-	
	(1) Suitable for use in road motor vehicles	12 %
	(2) Other	Free
85-09	Electrical fighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles ...	12%
85-10	Portable electric battery and magneto lamps, other than lamps failing within heading No. 85-09:	
	A. Miners' safety lamps	Free
	B. Other	12%
85-11	Industrial and laboratory electric furnaces, overs and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting ...	Free
85-12	Electrical instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus andelectric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electrothermic domestic appliances; electric heating resistors, other than those of carbon:	
	A. Electric instantaneous or storage water heaters and immersion heaters for permanent installation:	
	(1) For Industry and Laboratories ...	Free
	(2) Other	24%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
85-12 (*contd.*)	B. Other	24%
85-13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems)	12%
85-14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers	24%
85-15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:	
	A. Radio Receiving Sets:	
	(1) If sales tax paid on parts	Free
	(2) Other	12%
	B. Television receiving sets and radiograms	24%
	C. Suitable for use as parts of radio or television receiving sets or radiograms ...	18%
	D. Television apparatus for the observation and control of industrial operations	Free
	E. Other	24%
85-16	Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields	Free
85-17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85-09 or 85-16	12 %
85-18	Electrical capacitors, fixed or variable:	
	A. Industrial or for scientific use	Free
	B. Suitable for use as parts of radio or television receiving sets or radiograms ...	18%
	C. Other...	12%
85-19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays fuses, lightning arrestors, surge suppressors, plugs, lampholders, terminals, terminal strips and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; switchboards (other than telephone switchboards) and control panels:	

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
85-19 *(contd.)*		
	A. Suitable for use in road motor vehicles or domestic appliances	12%
	B. Suitable for use as parts of radio or television receiving sets or radiograms ...	18%
	C. Other	Free
85-20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); electrically ignited photographic flash-bulbs:	
	A. Filament lamps designed to operate on voltages of 100 to 250 volts, of 200 watts or less, but not including tubular, miniature or coloured indicator lamps ...	12%
	B. Other	12%
85-21	Thermionic, cold cathode and photocathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted transistors and similar mounted devices incorporating semi-conductors; mounted piezo-electric crystals:	
	A. Industrial	Free
	B. Suitable for use as parts of radio or television receiving sets or radiograms ...	18%
	C. Other	12%
85-22	Electrical goods and apparatus (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter:	
	A. Mixing units for sound reproduction ...	24%
	B. Other	Free
85-23	Insulated (including enamelled or amodised) electric wire, cable, bars, strip and the like (including coaxial cable), whether or not fitted with connectors:	
	A. Having conductors of plain, high conductivity copper or aluminium. wires, insulated or sheathed with polyethelene or polyvinylchloride or both, whether or not steel wire armoured, of which the single, or any individual core, as the case may be, exceeds one-sixteenth of an inch in diameter and of which the overall greatest cross-sectional width does not exceed 11 incheii	Free
	B. Other	Free

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
85-24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes:	
	A. Carbon articles of a kind suitable for use in domestic machines, apparatus and appliances or in road motor vehicles	12%
	B. Other	Free
85-25	Insulators of any material	Free
85-26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading *No. 85-25*	Free
85-27	Electrical conduit tubing and joints therefor, of base metal lined with insulating material ...	Free
85-28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter:	
	A. Industrial	Free
	B. Suitable for use as parts of Radio or Television receiving sets or Radio-grams	18%
	C. Other	Free

SECTION XVII

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

CHAPTER 87

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

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
87-01	Tractors (other than those falling within heading No. 87-07), whether or not fitted with power take-offs, winches or pulleys	Free
87-02	Motor vehicles for the transport of persons, goods or materials (including sport motor vehicles other than those of heading No. 87-09):	

Tarff No.	*Tariff Heading*	*Sales Tax Rate*
87-02 *(contd.)*	A. Passenger carrying motor-cars (including estate cars, station wagons, motor-caravans, mini-buses and the like):	
	1. If Sales Tax has not previously been paid in Tanzania-Where the maximum cylinder capacity of the vehicle-	
	(i) does not exceed *1200 c.c.* ...	25%
	(ii) exceeds 1200 c.c. but does not exceed 2000 c.c.	32½%
	(iii) exceeds *2000 c.c.* but does not exceed 2250 c.c.	40%
	(iv) exceeds 2250 c.c.	50%
	Provided that:	
	(1) In the case of a used motor vehicle the value for purposes of assessing sales tax shall be deemed to be the following per centages of the aggregate of the c.i.f. value and fiscal entry and import duties which would have been its taxable value if registered when new. If the period of use prior to the date on which the liability to sales tax arose is:	
	(a) less than one year-90 % of new value	
	(b) exceeds one year but does not exceed two years-75 % of new value	
	(c) exceeds two years but does not exceed five years-60% of new value	
	(d) exceeds five years but does not exceed eight years-40 % of new value	
	(e) exceeds eight years-20% of new value	
	(11) In the case of a vehicle registered in Tanzania prior to June 13, 1974 and in respect of which registration tax under the Motor Vehicles (Tax on Registration and Transfer) Act, 1972 has been or is deemed to have been paid, such payment shall be deemed to constitute payment of sales tax in Tanzania	
	2. Other	Free

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
87-02 *(contd.)*	B. Ambulances and hearses	Free
	C. Dumpers	Free
	D. Load-carrying vehicles of a carrying capacity of not less than 3 tons, buses and coaches with seating for not less than 14 passengers, four-wheel drive vehicles, and chassis therefor, whether assembled or not	Free
	E. Load-carrying vehicles of a capacity of less than 3 tons:	
	1. If Sales Tax has not previously been paid in Tanzania-Where the maximum cylinder capacity of the vehicle-	
	(i) does not exceed 1200 c.c. ...	25%
	(ii) exceeds 1200 c.c. but does not exceed 2000 c.c.	32½%
	(iii) exceeds 2000 c.c. but does not exceed 2250 c.c.	40%
	(iv) exceeds 2250 c.c.	50%
	Provided that -	
	(1) In the case of a used motor vehicle the value for purposes of assessing sales tax shall be deemed to be the following per centages of the aggregate of the c.i.f. value and fiscal entry and import duties which would have been its taxable value if registered when new. If the period of use prior to the date on which the liability to sales tax arose is:	
	(a) less than one year-90% of new value	
	(b) exceeds one year but does not exceed two years-75%. of new value	
	(c) exceeds two years but does not exceed five years-60 % of new value	
	(d) exceeds five years but does not exceed eight years-40%. of new value	
	(e) exceeds eight years-20% of new value	

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
87-02 *(contd.)*	(II) In the case of a vehicle registered in Tanzania prior to June 13, *1974* and in respect of which registration tax under the Motor Vehicle (Tax on Registration and Transfer) Act, *1972* has been or is deemed to have been paid, such payment shall be deemed to constitute payment of sales tax in Tanzania.	
	F. Other	Free
87-03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops 'and mobile radiological units), but not including the motor vehicles of heading No. *87-02*:	
	A. Fire-engines, fire-escapes, and street cleansing vehicles	Free
	B. Lorries fitted with ladders or elevator platforms for the maintenance of street lighting, overhead cables and the like	Free
	C. Spraying lorries of all kinds	Free
	D. Mobile radiological units and mobile clinics ... •	Free
	E. Other	Free
87-04	Chassis fitted with engines, for the motor vehicles falling within headings Nos. *87-01*, *87-02* or *87-03*	Free
87-05	Bodies (including cabs) for the motor vehicles failing within headings Nos. 87-01, 87-02, or 87-03	Free
87-06	Parts and accessories of the motor vehicles falling within headings Nos. 87-01, 87-02 or 87-03:	
	A. Specialised parts of vehicles of 87-01 or 87-02B, C and D (1) or 87-03A, B, C and D	Free
	B. Parts of vehicles for assembly into complete vehicles by a manufacturer approved in that behalf by the Minister	Free
	C. Other	12%
87-07	Works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods (for example, fork-lift trucks and platform trucks);	

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
87-07 (contd.)	tractors of the type used on railway station platforms; parts of the foregoing trucks and tractors	Free
87-08	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Free
87-09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cats; side cars of all kinds	
	1. If Sales Tax has not previously been paid in Tanzania-	20%
	Provided that: (1) In the case of a used motor vehicle the value for purposes of assessing sales tax shall be deemed to be the following per centages of the aggregate of the c.i.f. value and fiscal entry and import duties which would have been its taxable value if regi-stered when new. If the period of use prior to the date on which the liability to sales tax arose is: (a) less than one year-90 % of new value (b) exceeds one year but does not exceed two years-75 % of new value (C) exceeds two years but does not exceed five years-60% of new value (d) exceeds five years but does not exceed eight years-40 % of new value (e) exceeds eight years-20 Y. of new value (11) In the case of a vehicle registered in Tanzania prior to June 13, 1974 and in respect of which registration tax under the Motor Vehicles (Tax on Registration and Transfer) Act, 1972 has been or is deemed to have been paid, such payment shall be deemed to constitute payment of sales tax in Tanzania.	
	2. Other	Free

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
87-10	Cycles (including delivery tricycles) not motorised:	
	A. If sales tax has been paid on parts ...	Free
	B. Other	12%
87-11	Invalid carriages fitted with means of mechanical propulsion (motorised or not)	Free
87-12	Parts and accessories of articles falling within headings Nos. 87-09,87-10 or 87-1 1:	
	A. Parts and accessories of articles falling within heading No. 87-09	12%
	B. Parts and accessories of articles falling within heading No. 87-11	Free
	C. Parts and accessories of articles falling within heading No. 87-10:	
	(1) Frames, together with front fork and back stay	12%
	(2) Frames without front fork and back stay	12%
	(3) Front forks	12%
	(4) Back stays	12%
	(5) Handle-bars (with or without fittings)	12%
	(6) Saddles	12%
	(7) Rims	12%
	(8) Other	12%
87-13	Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof:	
	A. Invalid carriages	Free
	B. Other	18%
87-14	Other vehicles (including trailers), not mechanically propelled, and parts thereof:	
	A. Trailers speciafly designed for attachment to or for the conveyance of tractors	Free
	B. Trailers specially designed for attachment to or for the conveyance of the machinery in heading No. 84-23 ...	Free
	C. Agricultural wagons, carts and trailers...	Free

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
87-14 (*contd.*)	D. Carts and trailers imported for public services in connection with the collection and disposal of refuse	Free
	E. Wheelbarrows, sack-trucks and hand-trolleys and similar hand-propelled vehicles of a kind used in industry ...	Free
	F. Other trailers, including semi-trailers, designed for use with motive units as articulated vehicles	Free
	G. Other	18%

SECTION XVIII

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

CHAPTER 90

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

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
90-01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material:	
	A. Suitable for use with the articles of sub-headings 90-05, 90-07B or90-09B	24%
	B. Other	Free
90-02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked:	
	A. Suitable for use with the articles of sub-headings 90-05, 90-07B or 90-09B ...	24%
	B. Other	Free
90-03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles anc, the like:	
	A. For goggles, other than those of sub-heading 90-04B	12%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
90-03 *(contd.)*	B. Other	Free
90-04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other:	
	A. Spectacles and other articles for correcting vision	Free
	B. Goggles, specially designed for safety and protective purposes in industry ...	Free
	C. Other	12%
90-05	Refracting telescopes (monocular and binocular) prismatic or not	24%
90-06	Astronomical instruments (for example, refleeting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	Free
90-07	Photographic cameras; photographic flash-light apparatus:	
	A. Cameras, specialised for medical use; survey cameras; lithographic process cameras	Free
	B. Other	24%
90-08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles	24%
90-09	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers:	
	A. Enlargers and reproducers of an industrial nature	Free
	B. Other	24%
90-10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not failing within any other heading in this Chapter; photo-copying apparatus (contact type); spools or reels for film; screens for projectors:	
	A. Specialised machines and apparatus of an industrial nature	Free
	B. Other	24%
90-11	Microscopes and diffraction apparatus, electron and proton	Free
90-12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image	Free
90-13	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter:	
	A. Hand magnifying glasses and magnifiers	12%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
90-13 *(contd.)*		
	B. Searchlights and spotlights	12%
	C. Other	Free
90-14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; range-finders	Free
90-15	Balances of a sensitivity of five centigrammes or better, with or without their weights ...	Free
90-16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors:	
	A. Measuring rods, tape measures, spring rules and the like	12%
	B. Other	Free
90-17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments)	Free
90-18	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators):	
	A. Massage apparatus of a kind used domestically	24%
	B. Breathing appliances:	
	(1) For professional use	Free
	(2) Other	Free
	C. Other	Free
90-19	Orthopaedic appliances, surgical belts, trusses and the like; artificial limbs, eyes, teeth and other artificial parts of the body; deaf aids; splints and other fracture appliances	Free
90-20	Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus) X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like	Free

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
90-21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	Free
90-22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)	Free
90-23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments:	
	A. Suitable for use as parts or accessories of motor vehicles	12%
	B. Of a type used for domestic purposes ...	12%
	C. Other	Free
90-24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90-14:	
	A. Suitable for use in motor vehicles ...	12%
	B. Suitable for use in domestic appliances ...	12%
	C. Other	Free
90-25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosinicters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), or calorimeters); microtomes:	
	A. Exposure meters	24%
	B. Other	Free
90-26	Gas, liquid and electricity supply or production meters; calibrating meters therefor	Free
90-27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including mag-	

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
90-27 *(contd.)*	netic speed indicators) and tachometers (other than articles falling within heading No. 90-14); stroboscopes:	
	A. Integral parts of industrial machinery ...	Free
	B. Stroboscopes (but not including stroboscopic tachometers).	Free
	C. Suitable for use in road motor vehicles	12%
	D. Other	Free
90-28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:	
	A. Suitable for use in motor vehicles ...	12%
	B. Other, being electrical revolution counters, production counters, and the like:	
	(1) Integral parts of industrial machinery	Free
	(2) Other	Free
	C. Other	Free
90-29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within headings Nos. *90-23*, *90-24*, 90-26, 90-27 or 90-28	The rate of tax applicable to the article of which the goods are parts or accessories

CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
91-01	Pocket watches, wrist-watches and other watches, including stop-watches	18%
91-02	Clocks with watch movements (excluding clocks of heading No. 91-03)	18%
91-03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels	18%
91-04	Other clocks:	
	A Tower clocks	Free
	B. Other	18%
91-05	Time of day recording apparatus; apparatus with clock or watch movements (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time	18%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
91-06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor	18%
91-07	Watch movements (including stop-watch movements), assembled	18%
91-08	Clock movements, assembled	18%
91-09	Watch cases and parts of watch cases, including blanks thereof	18%
91-10	Clock cases and cases - of a similar type for other goods of this Chapter, and parts thereof	18%
91-11	Other clock and watch parts	18%

CHAPTER 92

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

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
92-01	Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps	24%
92-02	Other string musical instruments	24%
92-03	Pipe and reed organs, including barmoniums and the like	24%
92-04	Accordions, concertinas and similar musical instruments; mouth organs	24%
92-05	Other wind musical instruments	24%
92-06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets) ...	24%
92-07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example pianos, organs, accordions)	24%
92-08	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes)	24%
92-09	Musical instrument strings	24%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
92-10	Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds	24%
92-11	Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks with or without sound-heads; television image and sound recorders and teproducers, magnetic	24%
92-12	Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording:	
	A. Recordings, in the form of tapes and discs, for the sole use of public broadcasting organizations	Free
	B. Recordings containing spoken messages of a business or personal nature ...	Free
	C. Gramophone records	24%
	D. Other	24%
92-13	Other parts and accessories of apparatus falling within heading No. *92-11*	24%

SECTION XIX

Arms and Ammunition; Parts thereof

CHAPTER 93

ARMS AND AMMUNITION; PARTS THEREOF

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
93-01	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor	Free
93-02	Revolvers and pistols, being firearms	Free
93-03	Artillery weapons, machine-guns, sub-machine guns and other military firearms and projectors (other than revolvers and pistols) ...	Free
93-04	Other firearms, including Very light pistols and revolvers for firing blank ammunition only, line-throwing guns and the like:	
	A. Military	Free
	B. Other	24%

Tariff No.	Tariff Heading	Sales Tax Rate
93-05	Arms of other descriptions, including air spring and similar pistols, rifles and guns:	
	A. Military	Free
	B. Other	24%
93-06	Parts of arms, including roughly sawn gun stock blocks and gun barrel blanks, but not including parts of side-arms	Free
93-07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wards; lead shot prepared for ammunition:	
	A. Sporting Ammunition	24%
	B. Other	Free

SECTION XX

Miscellaneous Manufactured Articles

CHAPTER 94

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

Tariff No.	Tariff Heading	Sales Tax Rate
94-01	Chairs and other seats other than those falling within heading No. (94-02), whether or not convertible into beds, and parts thereof:	
	A. If sales tax has been paid on materials ...	Free
	B. Other	12%
94-02	Medical, dental, surgical or veterinary fur. niture (for example, operating tables; hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles:	
	A. Hairdressers' chairs and parts thereof	24%
	B. Other	Free
94-03	Other furniture and parts thereof:	
	A. If sales tax has been paid on materials ...	Free
	B. Other	12%
94-04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material	

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
94-04 *(contd.)*	or of expanded foam or sponge rubber or expanded foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eider-downs, cushions, pouffes, and pillows):	
	A. Stuffed or padded with materials falling within heading *14-02*	12%
	B. Other	12%

CHAPTER 96

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

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
96-01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles	Free
96-02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops:	
	A. Specialised parts of industrial machinery and appliances	Free
	B. Hand scrubbing brushes and footwear cleaning brushes of natural fibre mounted in or backed by wood ...	12%
	C. Paint, distemper, varnish, tar and similar flat brushes:	
	(1) Not exceeding 21 inches in width ...	12%
	(2) Exceeding 21 inches in width ...	12%
	D. Other	12%
96-03	Prepared knots and tufts for broom and brush making	Free
96-04	Feather dusters	Free
96-05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	24%
96-06	Hand sieves and hand riddles, of any material:	
	A. Of a kind used for domestic purposes ...	Free
	B. Other...	Free

CHAPTER *97*

TOYS, GAMES AND SPORTS REQUISITES; PARTS THEREOF

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
97-01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor-cars); dolls' prams and dolls' push-chairs	12%
97-02	Dolls	12%
97-03	Other toys; working models of a kind used for recreational purposes	12%
97-04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites):	
	A. Playing cards of all kinds	24%
	B. Other	24%
97-05	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)	24%
97-06	Appliances, apparatus, accessories and requisites for. gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. *97-04)*	12%
97-07	Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds", lark mirrors and similar hunting or shooting requisites:	
	A. Artificial flics for fishing	24%
	B. Other	24%
97-08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	24%

CHAPTER 98

MISCELLANEOUS MANUFACTURED ARTICLES

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
98-01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles	12%
98-02	Slide fasteners and parts thereof	12%
98-03	Fountain pens, stylograph pens and pencils (including ball-point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98-04 or 98-05	18%
98-011,	Pen nibs and nib points	12%
98-05	Pencils (other than pencils of heading No. 98-03); pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors and billiard chalks ...	12%
98-06	Slates and boards, with writing or drawing surfaces, whether framed or not	Free
98-07	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	12%
98-08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes ...	12%
98-09	Sealing wax (including bottle-sealing wax) in stick-, cakes or similar, forms; copying pastes with a basis of gelatin whether or not on a paper or textile backing	12%
98-10	Mechanical lighters and Isimilar lighters, including chemical and leeetrical lighters, and parts thereof, excluding flints and wicks:	
	A. Portable lighters, complete or incomplete (includingbodies)	12%
	B. Parts of portable ighters	12%
	C. Other lighter and parts thereof	12%
98-11	Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof	24%
98-12	Combs, hair-slides and the like	12%
98-13	Corset busks and similar supports for articles of apparel or clothing accessories	12%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
98-14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor ...	24%
98-15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners	12%
98-16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing	12 %

Passed in the National Assembly on the twenty-fourth day of July, 1974.

MMwindadi
Acting Clerk of the National Assembly

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