

**THE OFFICIAL GAZETTE 19TH FEBRUARY, 1991
LEGAL SUPPLEMENT — B**

GUYANA

No. 10 of 1991

ORDER

Made Under

THE CONSUMPTION TAX ACT

(Cap. 80:02)

**IN EXERCISE OF THE POWERS CONFERRED UPON THE MINISTER BY
SECTION 4 OF THE CONSUMPTION TAX ACT, I HEREBY ORDER
AS FOLLOWS:—**

**1. This Order, which amends the Consumption Tax Order*,
may be cited as the Consumption Tax (Amendment) Order 1991.**

Citation.

**2. The Principal Order is hereby amended by the deletion
of the Schedule thereto and the substitution of the following
Schedule therefor —**

**Amendment of
the Principal
Order.**

Schedule

"SCHEDULE Cl. 2

***Cap. 80:02 Subsidiary Legislation.**

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine.	100%
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live fresh, chilled, frozen, dried, salted or in brine.	100%
Ex. 04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.	
0402.20	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%	30%
Ex. 07.01	Potatoes, fresh or chilled	
0701.90	Other	30%
Ex. 07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	
0703.10	Onions and shallots:	
0703.101	Onions	30%
0703.20	Garlic	30%
0712.00	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	30%
Ex. 07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.	
0713.004	Split peas	30%
07.14	Manioc, arrowroot, salep, Jerusalem, artichokes, sweet potatoes and similar roots and tubers with high starch or insulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith.	100%
08.05	Citrus fruit, fresh or dried	100%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen whether or not containing added sugar or other sweetening matter	30%
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphuric water or in other preservative solutions), but unsuitable in that state for immediate consumption.	30%
09.10	Ginger, saffron, tumeric (curcuma), thyme, bay leaves, curry and other spices.	30%
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	30%
16.02	Other prepared or preserved meat, meat offal or blood.	100%
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	100%
16.05	Crustaceans, molluscs, and other aquatic invertebrates prepared or preserved.	100%
Ex. 17.01	Cane or beet sugar and chemically pure sucrose, in solid form.	
1701.90	Other:	
1701.91	Containing added flavouring or colouring matter	30%
1701.99	Other:	
1701.991	Icingsugar	30%
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	100%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
Ex. 17.03	Molasses resulting from the extraction or refining of sugar.	
1703.10	Cane Molasses:	30%
1703.102	Edible	30%
17.04	Sugar confectionery (including white chocolate) not containing cocoa.	40%
18.06	Chocolate and other food preparations containing cocoa.	40%
Ex. 19.01	Malt extract; food preparations of flour, meal, starch or malt extract not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included, food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa powder in a proportion by weight of less than 10% elsewhere specified or included.	
1901.10	Preparations for infant use, put up for retail sale	30%
1901.90	Other:	
1901.901	Malt Extract	30%
1901.902	Preparations of malt extract	30%
1901.909	Other	30%
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty catchets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	30%
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	30%
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	30%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen.	30%
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	30%
20.06	Fruits, nuts, fruit — peel and other parts of plants, preserved by sugar (drained, glace or crystallised).	30%
20.07	Jams, fruit jellies, marmalades, fruit or nut purce and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.	30%
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	30%
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	
21.03	sauces and preparations therefor, mixed condiments and mixed seasonings, mustard flour and meal and prepared mustard.	40%
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.	40%
21.05	Ice Cream and other edible ice, whether or not containing cocoa.	30%
21.06	Food preparations not elsewhere specified or included.	30%
22.03	Beer made from malt	
2203.001	Beer	30%
2203.002	Stout	30%
2203.009	Other	30%

TARIFF HEADING	DESCRIPTION OF GOODS	RATE OF TAX
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09	100%
2205.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	100%
Ex. 22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% volume, spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages.	
2208.201	Brandy, in bottles of a strength not exceeding 46% volume.	30%
2208.209	Other.	30%
2208.30	Whiskies:	
2208.301	In bottles of a strength not exceeding 46% vol.	30%
2208.309	Other	30%
2208.40	Rum and tafia:	
2208.401	In bottles of a strength not exceeding 46% vol.	30%
2208.409	Other rum	30%
2208.50	Gin and Geneva:	
2208.501	In bottles of a strength not exceeding 46% vol.	30%
2208.509	Other gin	30%
2208.90	Other:	
2208.901	Vodka	30%
24.02	Cigars, cherrots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	150%
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	150%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
Ex. 25.01	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; sea water.	
2501.001	Table salt in retail packages of not more than 2.5 kg.	30%
2509.00	Chalk	30%
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.	
2710.10	Motor spirit (gasolene) and other light oils and preparations:	
2710.11	Aviation spirit of 100 octane and over:	
2710.119	Other:	140%
2710.12	Aviation spirit under 100 octane:	
2710.129	Other	140%
2710.13	Motor spirit (gasolene)	
2710.139	Other	
2710.14	Spirit type (gasolene type) jet fuel.	
2710.149	Other	140%
2710.19	Other:	
2710.199	Other	140%
2710.20	Kerosene and other medium oils (not including gas oils)	
2710.219	Other	30%
2710.22	Illuminating kerosene	

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
2710.229	Other	FREE
2710.30	Gas oils:	
2710.31	Diesel oils:	
2710.319	Other	50%
2710.39	Other:	
2710.399	Other	50%
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by other processes, whether or not coloured.	
2712.10	Petroleum jelly	30%
2712.20	Paraffin wax containing by weight less than 0.75% of oil	30%
2712.90	Other	30%
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	30%
27.15	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	
Ex. 30.04	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale.	
3004.50	Other medicaments containing vitamins or other products of heading No. 2936.00.	
3004.501	Prescription items (for example vitamin A, D 1, D 2, D 3, and injectibles)	

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
3004.509	Other non-prescription vitamins	30%
3004.90	Other:	
3004.909	Other	30%
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive, plasters, poultices), impregnated or coated with pharmaceutical substances or put in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	30%
30.06	Pharmaceutical good specified in Note 3 to this Chapter.	30%
3206.00	Other colouring matter; preparations as specified in Note 3 to this Chapter other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.	30%
Ex. 32.15	Printing ink writing or drawing ink and other inks, whether or not concentrated or solid.	
3215.10	Printing ink.	30%
Ex. 33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils, aqueous distillates and aqueous solutions of essential oils.	
3301.901	Aqueous distillates and aqueous solutions of essential oils.	30%
3301.909	Other	30%
33.02	Mixtures of odiferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry.	30%
33.03	Perfumes and toilet waters.	30%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
33.04	Beauty or make up preparations and preparations for the care of the skin (other than medicaments) including sun screen or sun tan preparations; manicure or pedicure preparations.	30%
33.05	Preparations for use on the hair	30%
33.06	Preparations for oral or dental hygiene, including denture fixative paste and powders.	30%
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared worn deodorizers, whether or not perfumed or having disinfectant properties .	30%
Ex. 34.01	Soap; organic surface-active products and preparations for use as soap, in form of bars, cakes, moulded pieces or shapes whether or not containing soap, paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent.	
3401.10	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent:	
3401.11	For toilet use (including medicated products):	
3401.111	Medicated soap	30%
3401.112	Other, in the form of bars, cakes, moulded pieces or shapes	
3401.119	Other	
3401.19	Other:	
3401.199	Other	30%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
Ex. 34.02	Organic surface active agents (other than soap) surface — active preparations, washing preparations (including auxillary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01	
3402.10	Organic surface — active agents, whether or not put up for retail sale:	
3402.109	Other	30%
3402.20	Preparations put up for retail sale:	30%
34.05	Polishes and creams, for footwear, furniture, floor, coachworks, glass or metal, scouring pastes and preparations (whether or not in the form of paper, wadding, felt, non wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04.	30%
34.06	Candles, tapers and the like.	30%
Ex. 37.02	Photographic film in rolls, sensitised, unexposed of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.	
3702.002	Instant Print film	30%
3702.003	Cinematographic film	30%
3702.009	Other	30%
3704.00	Photographic plates and film, paper, paperboard and textiles, exposed but not developed.	30%
3707.00	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations), unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	30%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
Ex. 38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products put up in forms or packing for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).	
3808.10	Insecticides:	
3808.102	Put up in forms or packings for retail sale or as preparations or articles.	30%
3808.109	Other.	30%
3811.00	Anti-knocks preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.	30%
Ex. 39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.	
3917.30	Other tubes, pipes and hoses:	
3917.302	Electrical conduits and other piping, of PVC.	
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not re-inforced, laminated, supported or similarly combined with other materials.	30%
39.21	Other plates, sheets, film, foil and strip, of plastics	
39.22	Baths, shower-baths, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware and plastics.	
39.23	Articles for the conveyance or packing of goods, of plastics, stoppers, lids, caps and other closures, of plastics.	
Ex. 39.24	Tableware, kitchenware, other household articles and toilet articles, of plastics.	
3924.90	Other:	
3924.909	Other	

TARIFF HEADING N	DESCRIPTION OF GOODS	RATE OF TAX
Ex. 39.25	Builders' ware of plastics, not elsewhere specified or included.	
3925.30	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof.	30%
Ex. 39.26	Other articles of plastics and articles of other materials of heading Nos. 3901.00 to 3914.00.	
3926.10	Office or school supplies	30%
3926.20	Articles of apparel or clothing	30%
3926.40	Statuettes and other ornamental articles.	30%
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	30%
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.	30%
4007.00	Vulcanised rubber thread and cord.	30%
4008.00	Plates, sheets strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	30%
4009.00	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	30%
Ex. 40.11	New pneumatic types of rubber.	
4011.10	Of a kind used on motor cars (including station wagon and racing cars).	30%
4011.20	Of a kind used on buses or lorries.	30%
4011.40	Of a kind used on motorcycles.	30%
4011.90	Other:	
4011.91	Having a "herringbone" or similar thread:	
4011.919	Other	30%

TARIFF HEADING	DESCRIPTION OF GOODS	RATE OF TAX
4011.99	Other:	
4011.999	Other	30%
40.12	Retreaded or used pneumatic tyres of rubber, solid or cushion tyres, interchangeable tyre threads and tyre flaps, of rubber.	30%
Ex. 40.13	Inner tubes, of rubber.	
4013.10	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:	
4013.101	Of a kind used on motor cars (including station wagons and racing cars).	30%
4013.102	Of a kind used on buses or lorries	30%
4013.90	Other:	
4013.901	Of a kind used on motorcycles.	30%
4013.909	Other	30%
40.14	Hygienic or pharmaceutical articles (including teats) of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.	30%
Ex. 40.15	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber.	
4015.90	Other:	
4015.901	Articles of apparel	30%
4015.909	Other.	30%
40.16	Other articles of vulcanised rubber other than hard rubber.	30%
40.17	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	30%
4111.00	Leather or leather fibre, in slabs, sheets or strip, whether or not in rolls.	40%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief cases, school satchels, spectacle cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials.	30%
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.	30%
4411.00	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	30%
44.12	Plywood, veneered panels and similar laminated wood.	40%
Ex. 44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wood articles of furniture not falling in Chapter 94.	
4420.909	Other	30%
Ex. 44.21	Other articles of wood	
4421.904	Capacity measures; ladders and steps.	30%
4421.909	Other (coffins)	Free
Ex. 46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting material, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	
4601.20	Mats, matting and screens of vegetable materials.	30%
4601.90	Other	30%

TARIFF HEADING	DESCRIPTION OF GOODS	RATE OF TAX
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.	30%
Ex. 48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stocks and punch tape paper, other than paper of heading No. 4801.00 or 48.03; hand-made paper and paperboard.	
4802.003	Writing and printing paper.	30%
4802.009	Other	30%
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading 48.03, 4809.00, 48.10 or 48.18.	30%
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	30%
4814.00	Wallpaper and similar wall coverings; window transparencies of paper.	30%
48.17	Envelopes, letter cards, plain, postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	30%
Ex 48.18	Toilet paper, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper, pulp, paper, cellulose wadding or webs of cellulose fibres.	
4818.10	Toilet paper.	30%
4818.40	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles.	30%
48.19	Cartons, boxes, cases, bags and other packing containers of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices shops or the like.	30%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
Ex. 48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard, albumns for samples or for collections and book covers, of paper or paperboard.	
4820.10	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles.	30%
4820.30	Binders folders and file covers.	30%
4820.40	Manifold business forms and interleaved carbon sets.	30%
4820.50	Albumn for samples or for collections	30%
4820.90	Other.	30%
4821.00	Paper or paperboard lables of all kinds whether or not printed.	30%
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	30%
49.01	Printed books, booklets, brochures, pamphlets and leaflets.	Free
4903.00	Children's picture books and printing books.	Free
4904.00	Music, printed or in manuscript whether or not bound or illustrated.	Free
Ex. 49.11	Other printed matter, including printed pictures and photographs.	
4911.009	Other.	30%
5307.00	Yarn of jute or of other textile bast fibres of heading No. 53.03	30%
5308.00	Yarn of other vegetable textile fibres, paper yarn.	30%

TARIFF HEADING	DESCRIPTION OF GOODS	RATE OF TAX
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock) textile dust and mill neps.	40%
56.08	Knotted netting of twine, cordage or rope, made up fishing nets and other made up nets, of textile materials.	30%
5609.00	Articles of yarn, strip or the like of heading No. 5404.00 or 5405.00, twine, cordage, rope or cables, not elsewhere specified or included.	30%
57.01	Carpets and other textile floor coverings, knotted whether or not made up.	100%
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "RELEM", "Schumacks", "Karamanie" and similar hand woven rugs.	100%
5901.00	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	30%
5903.00	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 5902.00	30%
Ex. 59.06	Rubberised textile fabrics, other than those of heading No. 5902.00	
5906.10	Adhesive tape of a width not exceeding 20 cm.	30%
6906.90	Other:	
5906.99	Other:	30%
5907.00	Textile fabrics otherwise impregnated, coated, covered; painting canvas being theatrical scenery, studio back cloth	30%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
5908.00	Textile wicks woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	30%
5909.00	Textile hose-piping and similar textile tubing, with or without lining, armour or accessories or other materials.	40%
6101.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets, wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03	40%
6102.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04	40%
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	40%
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	40%
61.05	Men's or boys' shirts, knitted or crocheted.	40%
61.06	Women's or girls' blouses, shirts and shirt-blouses knitted or crocheted	40%
61.07	Men's or boys' underpants, briefs, night-shirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	40%
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.	30%
61.09	T-shirts, singlets and other vests, knitted or crocheted.	30%
61.10	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.	40%

TARIFF HEADING	DESCRIPTION OF GOODS	RATE OF TAX
6111.00	Babies' garments and clothing accessories, knitted or crocheted.	30%
61.12	Track suits, ski suits and swimwear, knitted or crocheted.	30%
6113.00	Garments, made up of knitted or crocheted fabrics of heading No. 5903.00, 59.06 or 5907.00	30%
6114.00	Other garments, knitted or crocheted.	30%
61.15	Panty hose, tights, stockings, socks and other hosiery, including stockings, for varicose veins and footwear without applied soles, knitted or crocheted.	40%
61.16	Gloves, mittens and mitts, knitted or crocheted.	40%
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	30%
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.	40%
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.	40%
	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
	Women's or girls' suits, ensembles, jackets, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	40%
62.05	Men's or boys' shirts.	40%
62.06	Women's or girls' blouses, shirts and shirt-blouses.	40%
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
62.08	Women's or girls' singlets and other vests, slips petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.	30%
6209.00	Babies' garments and clothing accessories.	30%
6210.00	Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06, or 59.07.	30%
62.11	Track suits, ski suits and swimwear; other garments	30%
62.12	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	40%
6213.00	Handkerchiefs.	30%
6214.00	Shawls, scarves, mufflers, mantillas, veils and the like	30%
6215.00	Ties, bow ties and cravats.	30%
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12	40%
63.02	Bed linen, table linen, toilet linen and kitchen linen.	30%
Ex. 6309.00	Worn clothing and other worn articles.	30%
6503.00	Felthats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501.00, whether or not lined or trimmed.	30%
6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	30%
65.05	Hats and other headgear, knitted or crocheted or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed, hair-nets of any material, whether or not lined or trimmed.	30%
65.06	Other headgear, whether or not lined or trimmed.	30%
6507.00	Headbands, linings, covers, hat foundations, hat frames peaks and chinstraps, for headgear.	30%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
66.01	Umbrellas and sun umbrellas (including walking sticks umbrellas, garden umbrellas and similar umbrellas).	30%
6602.00	Walking-sticks, seat sticks, whips, riding-crops and the like.	30%
Ex. 67.01	Skins and other parts of birds with their feather or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 0505.00 and worked quills and scapes).	
6701.001	Fans	30%
6701.002	Other articles	30%
6704.00	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or textile materials; articles of human hair not elsewhere specified or included.	30%
6901.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselgur, tripolite or diatomite) or of similar siliceous earths.	30%
6903.00	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.	30%
69.05	Roofing tiles, chimney-pots, coals, chimney liners, architectural ornaments and other ceramic constructional goods.	30%
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like whether or not on a backing.	30%
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like whether or not on a backing.	30%
6909.00	Ceramic wares for laboratory, chemical or other technical uses, ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.	30%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	30%
69.12	Ceramic tableware, kitchenware, other household articles and toilet articles; other than of porcelain or china.	30%
6913.00	Statuettes and other ornamental ceramic articles.	30%
6914.00	Other ceramic articles.	30%
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent or reflecting layer, but not otherwise worked.	30%
7004.00	Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.	30%
70.05	Float glass and surface ground or polished glass, in sheets whether or not having an absorbent or reflecting layer, but not otherwise worked.	30%
70.13	Glassware of a kind used for table, kitchen, toilet, office indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18).	30%
7017.00	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	30%
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport.	40%
Ex. 71.02	Diamonds, whether or not worked, but not mounted or set.	
7102.10	Unsorted	40%
7102.30	Non-Industrial	40%
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones, (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	40%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set, ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	40%
71.06	Silver (including silver plated with gold or platinum) unwrought or in semi-manufactured forms, or in powder form.	40%
Ex. 71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	
7108.10	Non Monetary	40%
7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	40%
71.10	Platinum, unwrought, or in semi-manufactured forms, or in powder form.	40%
7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	40%
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	40%
7114.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	30%
7115.00	Other articles of precious metal or of metal clad with precious metal.	30%
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	30%
7117.00	Imitation jewellery.	40%
73.13	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	30%
73.14	Cloth (including endless bands), grill netting and fencing, of iron or steel wire; expanded metal of iron or steel.	30%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettes and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	30%
73.21	Stoves, ranges, grates, cookers, (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron and steel.	30%
73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or wool; post scourers and scouring or polishing pads, gloves and the like of iron or steel.	30%
73.24	Sanitary ware and parts thereof, of iron or steel.	30%
Ex. 73.26	Other articles of iron or steel.	
7326.20	Articles of iron or steel wire.	30%
7326.90	Other	30%
7414.00	Cloth (including endless bands), grill and netting of copper wire; expanded metal of copper.	30%
7417.00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof of copper.	30%
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like of copper; sanitary ware and parts thereof, of copper.	30%
Ex. 74.19	Other articles of copper.	
7419.90	Other	30%
Ex. 75.08	Other articles of nickel.	
7508.009	Other	30%
76.06	Aluminium plates, sheets, and strip of a thickness exceeding 0.2 m.m.	30%

TARIFF HEADING- NO.	DESCRIPTION OF GOODS	RATE OF TAX
Ex. 76.10	Aluminium structures (excluding pre-fabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like prepared for use in structures.	
7610.10	Doors, windows and their frames and threshold for doors.	30%
76.15	Table kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	30%
76.16	Other articles of aluminium.	30%
79.07	Other articles of zinc	30%
8007.00	Other articles of tin	30%
82.02	Hand saws; blades for saws of all kinds (including slotting, slotting or toothless blade saws)	30%
82.03	Files, rasps, pliers (including cutting pliers) pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	30%
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets with or without handles.	30%
82.05	Hand tools (including glaziers diamonds), not elsewhere specified or included; blow lamps; vices clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frame-works.	30%
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.	30%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
82.08	Knives and cutting blades, for machines or for mechanical appliances.	30%
8209.00	Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets.	30%
82.10	Hand-operated mechanical appliances, weighing 10 kg. or less, used in the preparation, conditioning or serving of food or drink.	30%
82.11	Knives with cutting blades, serrated or not (including priming knives), other than knives of heading No. 82.08, and blades therefor.	30%
82.12	Razors and razor blades (including razor blade blanks in strips)	30%
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	30%
83.01	Padlocks and locks (key, combination or electrically operated) of base metal; clasps and frames with clasps incorporated locks, of base metal; articles of base metal.	30%
83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets, or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.	30%
8303.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	30%
Ex. 84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.	
8407.30	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	30%
Ex. 84.08	Compression — ignition internal combustion piston engines (diesel or semi-diesel engines).	
8408.20	Engines of a kind used for the propulsion of vehicles of Chapter 87.	30%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	30%
84.18	Refrigerators, freezers and refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15	40%
84.22	Dish washing machines, machinery for cleaning or drying bottles or other containers; machinery for filling, closing sealing; capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages.	30%
84.51	Machinery (other than machines of heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics	30%
84.69	Typewriters and word-processing machines.	30%
84.70	Calculating machines; accounting machines, cash registers, postage — franking machines, ticket-issuing machines and similar machines incorporating a calculating device.	30%
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.	30%
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic bank note dispensers, coin-sorting machines, coin-counting machines or wrapping machines, pencil-sharpening machines, perforating or stapling machines.	30%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
84.73	parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 84.69 to 84.72.	30%
8482.00	Ball or roller bearings.	30%
85.01	Electric motors and generators (excluding generating sets)	30%
85.02	Electric generating sets and rotary converters.	30%
8503.00	Parts suitable for use, solely or principally with the machines of heading No. 85.01 or 85.02	30%
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.	30%
85.09	Electro-mechanical domestic appliances, with self-contained electric motor.	50%
Ex. 85.10	Shavers and hair clippers, with self-contained electric motor.	
8510.10	Shavers	30%
85.11	Electrical equipment and starting equipment of a kind used for spark-ignition or compression — ignition internal combustion engines (for example, ignition magnetos, magneto — dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.	30%
85.12	Electrical lighting or signalling equipment (excluding articles of heading No. 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	30%
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 85.12.	30%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX.
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus whether or not capable of cutting, electric machines and apparatus for hot spraying of metal or sintered metal carbides.	30%
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes, electric heating resistors other than those of heading No. 85.45.	50%
85.18	Microphones and stands therefor; loud-speakers whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets, audio — frequency electric amplifiers; electric sound amplifier sets.	30%
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.	50%
85.20	magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.	50%
8521.00	Video recording or reproducing apparatus.	50%
85.22	Parts and accessories of apparatus of headings Nos. 85.19 to 8521.00.	50%
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of chapter 37.	30%
85.24	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.	50%
85.25	Transmission apparatus for radio — telephony, radio-telegraphy, radio-broadcasting or television, whether or	

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
	not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras.	30%
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.	30%
85.27	Reception apparatus for radio— telephony, radio-telegraphy or radio-broadcasting, whether or not combined in the same housing, with sound recording or reproducing apparatus or a clock.	50%
85.28	Television receivers (including video monitors and video projectors) whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus.	50%
85.29	parts suitable for use solely or principally with the apparatus of heading Nos. 85.25. to 85.28.	30%
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses lighting arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts.	30%
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.	30%
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infrared lamps, arc-lamps.	30%
85.42	Electronic integrated circuits and microassemblings.	30%
Ex. 87.02	Public-transport type passenger motor vehicles.	
8702.10	With compression- ignition internal combustion piston engine (diesel or semi-diesel).	
8702.102	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver).	30%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
8702.104	Other coaches, buses and mini-buses of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver).	30%
8702.106	Other coaches, buses and mini-buses of a seating capacity exceeding 29 persons (including the driver).	30%
8702.90	Other;	
8702.902	Other coaches, buses and mini-buses of a seating capacity exceeding 21 persons (including the driver).	30%
8702.904	Other coaches, buses and mini-buses of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver).	30%
8702.906	Other coaches, buses and mini-buses of a seating capacity exceeding 29 persons (including the driver).	30%
8702.909	Other.	30%
Ex. 87.03	Motorcars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including that of station waggons and racing cars.	
8703.20	Other vehicles, with spark-ignition internal combustion reciprocating piston engines:	
8703.23	Of a cylinder capacity exceeding 1500 cc but not exceeding 3000 cc:	
8703.239	Other.*	30%
8703.24	Of a cylinder capacity exceeding 3000 cc:	
8703.249	Other.	50%
8703.30	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel).	
8703.32	Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc.	
8703.322	Of a cylinder capacity exceeding 1500 cc. but not exceeding 2000. cc. other	30%
8703.324	Of a cylinder capacity exceeding 2000. cc but not exceeding 2500. cc, other	50%

TARIFF HEADING	DESCRIPTION OF GOODS	RATE OF TAX
O.		
8703.38	Of a cylinder capacity exceeding 2500 cc:	
8703.339	Other.	30%
8703.90	Other.	30%
Ex. 87.04	Motor vehicles for the transport of goods.	
8704.20	Other, with compression — ignition internal combustion piston engine (diesel or semi-diesel):	
8704.21	g.v.w. not exceeding 5 tonnes:	
8704.219	Other.	30%
8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
8704.229	Other.	30%
8704.23	g.v.w. exceeding 20 tonnes:	
8704.239	Other.	30%
8704.30	Other with spark — ignition internal combustion piston engine:	
8704.31	g.v.w. not exceeding 5 tonnes:	
8704.319	Other	30%
8704.32	g.v.w. exceeding 5 tonnes:	
8704.329	Other.	30%
8704.90	Other.	30%
87.06	Chassis fitted with engines for the motor vehicles of heading Nos. 87.01 to 87.05.	30%
Ex. 87.08	Parts and accessories of the motor vehicles of heading Nos. 87.01 to 89.05	
8708.009	Other.	30%
Ex. 87.11	Motor cycles (including mopeds) and cycles fitted with an auxillary motor, with or without side cars, side cars.	

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:	
8711.109	Other.	30%
8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:	
8711.209	Other	30%
8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:	
8711.309	Other	30%
8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:	
8711.409	Other	30%
8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:	
8711.509	Other	30%
8711.90	Other:	
8711.909	Other:	30%
Ex. 87.14	Parts and accessories of vehicles of headings Nos. 87.11 to 87.13 Of motorcycles including mopeds:	
8714.11	Saddles	30%
8714.19	Other	30%
8714.90	Other.	30%
89.01	Cruise ships, excursion boats, ferry boats, cargo ships, barges and similar vessels principally designed for the transport of persons or goods.	30%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
89.02	Fishing vessels; factory ships and other vesels for processing or preserving fishery products.	30%
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.	30%
Ex. 90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarising material; lenses (including contact lenses), Prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.	
9001.10	Optical fibres, optical fibre bundles and cables.	40%
9001.20	Sheets and plates of polarising material.	40%
9001.90	Other:	
9001.901	Colour filters for cameras.	40%
9001.909	Other.	40%
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.	40%
90.04	Spectacles, goggles and the like, corrective, protective or other.	40%
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39.	50%
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	50%
90.08	Image projectors other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	50%
Ex. 90.10	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of circuit patterns on sensitised semiconductor materials); not specified or included elsewhere in this Chapter; negatoscopes; projection screens.	

TARIFF HEADING	DESCRIPTION OF GOODS	RATE OF TAX
9010.30	Projection screens	50%
90.14	Direction finding compasses, other navigational instruments and appliances.	30%
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceano-graphic, hydrological, metrological or geophysical instruments and appliances, excluding compasses; rangefinders.	30%
9016.00	Balances of a sensitivity of 5 cg or better, with or without weights.	30%
90.17	Drawing; marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.	30%
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.	30%
9026.00	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters) excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.	30%
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like, instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters) microscopes.	30%
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90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators and tachometers, other than those of heading No. 90.15; stopwatches.	30%
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical	

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
	quantities, excluding meters of heading No. 90.28; instrument and apparatus for measuring or detecting alpha, beta, gamma, x-ray, cosmic or other ionising radiations.	30%
90.31	Measuring or checking instruments, appliances and machines not specified or included elsewhere in this Chapter, profile projectors.	30%
90.32	Automatic regulating or controlling instruments and apparatus.	30%
91.01	Wrist-watches, pocket watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	50%
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches other than those of heading No. 91.01	50%
91.03	Clocks with watch movements, excluding clocks of heading No. 9104.00.	30%
9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	30%
91.05	Other clocks.	30%
9108.00	Watch movements, complete and assembled.	50%
9109.00	Clock movements, complete and assembled.	50%
91.11	Watch cases and parts thereof.	50%
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	30%
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.	50%
91.14	Other clock or watch parts.	30%
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.	30%
9202.00	Other string musical instruments (for example guitars, violins, harps).	30%
9203.00	Keyboard pipe organs, harmoniums and similar keyboard instruments with free metal reeds.	30%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
92.04	Accordions and similar instruments; mouth organs.	30%
92.05	Other wind musical instruments (for example, clarinets, trumpets, bag-pipes).	30%
92.06	Percussion musical instruments (for example, drums xylophones, cymbals, castanets, maraccas).	30%
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars accordions).	30%
9208.00	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call-horns, and other mouth-blown sound signalling instruments.	30%
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments; metronomes, tuning forks and pitch pipes of all kinds.	30%
94.01	Seats (other than those of heading No. 9402.00), whether or not convertible into beds, and parts thereof.	40%
9402.00	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs) barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.	30%
94.03	Other furniture and parts thereof.	40%
94.04	Mattress supports, articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics whether or not covered.	30%
94.06	Prefabricated buildings.	40%
9501.00	Wheeled toys designed to be ridden by children (for example, tricycles; scooters, pedal cars) dolls carriages.	30%
95.02	Dolls representing only human beings	30%
95.03	Other toys; reduced — size ("scale") models and similar recreational models, working or not; puzzles of all kinds.	30%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
95.04	Articles for funfair, table or parlour games, including pintables, billiards special tables for casino games and automatic bowling alley equipment.	30%
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	30%
95.06	Articles and equipment for gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.	30%
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "bird" (other than those of heading No. 9208.00 or 9705.00 and similar hunting or shooting requisites.	30%
9508.00	Roundabouts, swings, shooting galleries and other fair-ground amusements; travelling circuses, travelling menageries and travelling theatres.	30%
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).	40%
Ex. 96.02	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked unhardened gelatin (except gelatin of heading No. 3503.00 and articles of unhardened gelatin.	
9602.001	Articles	40%
Ex. 96.03	Brooms, brushes (including brushes constituting pastes of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).	
9603.003	Tooth brushes	30%
9603.004	Scrubbing brushes	30%
9603.006	Other toilet brushes, other brushes for household use.	30%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
96.06	Buttons, press-fasteners, snap-fasteners and press-studs; button moulds and other parts of these articles; button blanks.	30%
96.07	Slide fasteners, and parts thereof.	30%
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers, fountain pens, stylograph pens and other pens; duplicating stylos, propelling or sliding pencils, pen-holders, pencil holders and similar holders parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09.	30%
96.09	Pencils (other than pencils of heading No. 96.08) crayons, pencil leads, pastels, drawing charcoals; writing or drawing chalks and tailors' chalks.	30%
96.11	Date, scaling or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	30%
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.	30%
9613.00	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	30%
9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	30%
96.15	Combs, hair-slides and the like, hairpins, curling pins, curling grips, haircutters and the like, other than those of heading No. 85.16, and parts thereof.	30%
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.	30%
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	30%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
9618.00	Tailors' dummies and other lay figures; automata and other unimated displays used for shop window dressing.	30%
97.01	Paintings drawings and pastels, executed entirely by hand, other than drawings of heading No. 4906.00 and other than hand painted or hand-decorated manufactured articles; collages and similar decorative plaques.	30%
9702.00	Original engravings, prints, and lithographs.	30%
9703.00	Original sculptures and statuary, in any material.	30%
9705.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical archacological, palaeontological, ethnographic or numismatic interest.	30%
9706.00	Antiques of an age exceeding one hundred years.	30%
	All other items falling within the Tariff Heading Number not mentioned in this Schedule."	10%

Made this 19th day of February, 1991

Carl B. Greenidge,
Minister of Finance.

EXPLANATORY NOTE

(This note is not part of the Order)

Following the transposition of the Common External Tariff from a Customs Co-operation Council's Nomenclature base to an Harmonised System base the Principal Order to the Consumption Tax is now accordingly amended to reflect that transposition.