

ORDER  
Made Under  
THE CONSUMPTION TAX ACT, 1969  
(No. 13 of 1969)

IN EXERCISE OF THE POWER VESTED IN THE MINISTER BY SECTION 4 OF  
THE CONSUMPTION TAX ACT, 1969, I MAKE THE FOLLOWING ORDER: -

1. This Order may be cited as the Consumption Tax (Amendment)  
Order 1973.

2. During the continuance in force of this Order tax shall  
be payable on the goods specified in the First Schedule to this  
Order, at the respective rate so specified, other than on goods  
exempt from duties of customs under the provisions of Part III of  
the First Schedule to the Customs Ordinance, Chapter 309 or under  
any law from duties of excise.

3. References to Tariff Heading Numbers and Statistical  
Classification Numbers in the Schedule are to those numbers pre-  
scribed in the First Schedule to the Customs Ordinance, Chapter  
309 and specified in the General Provisions to Part I thereof  
as being based on the Brussels Nomenclature and the Standard  
International Trade Classification, Revised. The prefix "Ex"  
to those numbers indicates that the articles therein described  
comprise only part of the items covered by those classification  
numbers in Part I of the First Schedule to the Customs Ordinance

4. The Orders specified in the Second Schedule are revoked.

F I R S T   S C H E D U L E

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
Ex 02.06.1	012.91	Pork and beef, salted or in brine: Beef	2%
04.04	024.0	Cheese and curd	12%
Ex 07.01	054.1 054.531 054.532	Vegetables, fresh or chilled: Potatoes Garlic Onions	5% 20%
07.04	055.1	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	20%
Ex 07.05		Dried leguminous vegetables, shelled, whether or not skinned or split:	
09.02	054.24 074.01	Split peas Tea	5% 20%
Ex 11.01	046.011	Flour of wheat (being that which is eligible for an Association rate of duty or which is manufactured in Guyana)	85c. per 100 lb.
Ex 11.06		Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No.07.06:	5%
	055.4499	Other	5%
Ex 12.01		Groundnuts (peanuts) - Not for extracting oil:	
	221.121 221.122	Unshelled Shelled	7% 7%
15.04		Fats and oils, of fish and marine animals, whether or not refined:	
	411.11 411.12	Refined Unrefined	5% 5%
15.06	411.39	Other animal oils and fats (including meat's-foot oil and fats from bones or waste).	5%
Ex 15.07.91		Fixed vegetable oils, fluid or solid, crude, refined or purified:	
	421.41 422.919	Groundnut oil, crude Other, crude	5% 5%
15.08	431.1	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or poly- merised by heat in vacuum or in inert gas, or otherwise modified.	5%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
Ex 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:	
	431.21	Hydrogenated oils	5%
15.15		Beeswax and other insect waxes, whether or not coloured:	
	431.421	Beeswax	5%
	431.429	Other	5%
15.16	431.43	Vegetable waxes, whether or not coloured	5%
Ex 16.01.1	013.411	Sausages, canned	10%
Ex 16.02.9		Other prepared or preserved meat or meat offal:	
	013.821	Ham, in airtight containers	10%
	013.891	Other, in airtight containers	10%
Ex 16.03	013.31	Meat extracts and meat juices	10%
Ex 17.01	061.21	Refined sugars - icing sugar	25%
17.04		Sugar confectionery, not containing cocoa:	
	062.011	Sugar confectionery (boiled)	30%
	062.012	Toffees	30%
	062.013	Chewing gum	30%
	062.019	Other	30%
17.05	062.02	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion	15%
18.06		Chocolate and other food preparations containing cocoa:	
	073.01	Confectionery	30%
	073.02	Cocoa powder, sweetened	30%
	073.09	Other	30%
19.04		Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches:	
	055.451	Tapioca	5%
	055.452	Sago	5%
	055.453	Tapioca and sago substitutes	5%
Ex 20.02		Vegetables prepared or preserved otherwise than by vinegar or acetic acid:	
	055.521	Tomatoes	10%
	055.5299	Other	10%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
Ex 20.03	053.621	Fruit preserved by freezing, containing added sugar - in airtight containers	10%
Ex 20.07		Fruit juices - Grapefruit:	
	053.5111	Concentrated, in bulk	10%
	053.5112	Concentrated, in airtight containers	10%
	053.5121	Not concentrated, in bulk	10%
	053.5122	Not concentrated, in airtight containers	10%
		Orange:	
	053.5131	Concentrated, in bulk	10%
	053.5132	Concentrated, in airtight containers	10%
	053.5141	Not concentrated, in bulk	10%
	053.5142	Not concentrated in airtight containers	10%
	053.5199	Other fruit juices	10%
		Vegetable juices:	
	053.521	Tomato	20%
	053.529	Other	20%
21.03	099.03	Mustard flour and prepared mustard	10%
Ex 21.04		Sauces; mixed condiments and mixed seasonings:	
	099.049	Other	25%
Ex 21.05		Soups and broths, in liquid form:	
	099.0511	Of meat	20%
	099.05121	Of fish, crustaceans and molluscs, in airtight containers	20%
	099.0519	Other	20%
Ex 21.07		Other food preparations not elsewhere specified or included:	
	099.0998	Canned corn (maize)	20%
	099.0999	Other	10%
22.09.1		Brandy, in bottle of a strength not exceeding 80% proof spirit:	
	112.411	Blended brandy	\$12.00 per p. gal.
	112.419	Other	\$12.00 per p. gal.
22.09.2	112.42	Other brandy	\$12.00 per p. gal.
22.09.3	112.43	Rum, in bottle of a strength not exceeding 80% proof spirit	\$6.18 per p. gal.
22.09.4	112.44	Other rum	\$6.18 per p. gal.
22.09.5		Whisky, in bottle of a strength not exceeding 80% proof spirit:	
	112.451	Blended whisky	\$12.00 per p. gal.
	112.459	Other	\$12.00 per p. gal.

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
22.09.6	112.46	Other whisky	\$12.00 per p. gal.
22.09.7	112.47	Gin, in bottle of a strength not exceeding 80% proof spirit	\$6.18 per p. gal.
22.09.8	112.48	Other gin	\$6.18 per p. gal.
Ex 22.09.9		Other spirits and preparations containing spirits:	
	112.492	Vodka	\$6.18 per p. gal.
	112.499	Other	\$6.18 per p. gal.
24.02.2		Cigarettes (other than cigarettes which the Comptroller is satisfied are made wholly from tobacco grown locally and sold at a retail price of not more than 14c. per packet of ten):	
	122.21	Manufactured in a scheduled territory entirely from scheduled territory grown tobacco	\$3.03 per lb.
	122.22	Manufactured in a scheduled territory entirely or partly from foreign grown tobacco	\$3.03 per lb.
	122.23	Manufactured in foreign countries	\$3.03 per lb.
25.01.22	276.33	Table salt in retail packages of not more than 5 pounds	15%
Ex 25.23		Cement:	
	661.21	Portland Cement	12c. per 100 lb.
	661.291	Hydraulic cement	12c. per 100 lb.
	661.299	Other	12c. per 100 lb.
Ex 27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:	
27.10.2		Motor spirit; lubricating oils:	
	332.11	Aviation spirit of 100 octane and over	24c. per gal.

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
27.10.2	332.12	Aviation spirit under 100 octane	24c. per gal.
(cont'd)	332.13	Gasolene	24c. per gal.
	332.19	Other motor spirit	24c. per gal.
	332.511	Lubricating oils	25c. per gal.
Ex 27.10.3		Kerosene (including jet fuel) and white spirit (excluding illuminating kerosene); distillate fuels (excluding gas oil) and residual fuel oils:	
	332.21	Jet fuel	6c. per gal.
	332.22	Vapourising oil or white spirit	6c. per gal.
		Distillate fuels -	
	332.32	Diesel oil	70c. per 100 gal.
	332.391	Messelene	70c. per 100 gal.
	332.399	Other distillate fuel oils	25c. per 100 gal.
		Residual fuel oils -	
	332.41	Bunker "C" grade fuel oil	25c. per 100 gal.
	332.49	Other residual fuel oils	25c. per 100 gal.
27.10.9		Other -	
	332.911	Hydraulic brake fluid	10%
	332.912	Lubricating greases	3c. per lb.
	332.919	Other	10%
Ex 27.11	Ex 341.11	Propane gas, in liquid form	10%
27.12	332.61	Petroleum jelly	20%
27.13		Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured:	
	332.621	Paraffin wax	20%
	332.629	Other	20%
27.14		Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals:	
	332.94	Petroleum coke	
	332.951	Petroleum asphalt	10%
	332.9591	Road oils (petroleum residual products) e.g. colas, tenclas, medium, light and heavy road oils	10%
27.16		Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cutbacks):	

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
27.16 (cont'd)	332.961	Cutbacks	10%
	332.9691	Bituminous mastics	10%
	332.9699	Other	10%
Ex 29.00.9	Ex 512.88	Tetraethyl lead	20%
Ex 30.03.9		Other:	
	541.75	Vitamin preparations	10%
	541.791	Acetyl-salicylic acid (aspirin) phenacetin and similar pain relieving drugs	8%
	541.792	Local and general anaesthetics including Novocain, Eucain and similar preparations	8%
	541.793	Salves and ointments, proprietary, (all kinds)	8%
	541.794	Eye-washes and lotions, gargles and personal antiseptics, proprietary	8%
	541.795	Tonics, blood purifiers, and nerve foods	8%
	541.796	Cathartics (senna leaves and pods, epsom salts, seidlitz, liver salts, etc.)	8%
	541.797	Cough and cold preparations (except salves and ointments)	8%
	541.798	Medicinal spirits and tinctures	8%
	541.7991	Sulpha drugs	8%
	541.7999	Other	8%
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:	
	541.911	Adhesive plasters and tape; medicated bandages	8%
	541.919	Other	8%
30.05		Other pharmaceutical goods:	
	541.991	Dental amalgams	15%
	541.992	First aid boxes and kits	10%
	541.999	Other	10%
Ex 31.02		Mineral or chemical fertilizers, nitrogenous:	
	561.11	Ammonium sulphate	2½%
	561.12	Ammonium nitrate	2½%
	561.13	Urea	2½%
	561.191	Calcium nitrate	2½%
	561.192	Calcium cyanamide	2½%
	561.193	Sodium nitrate (synthetic)	2½%
	561.199	Other	2½%
31.03		Mineral or chemical fertilizers, phosphatic:	
	561.21	Basic slag	2½%
	561.291	Superphosphate single (all grades below 25% P.O.)	2½%
	561.292	Superphosphate double (all grades 25% P.O. and over)	2½%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
31.03 (cont'd)	561.299	Other	2%
Ex 31.04	561.31 561.32 561.39	Mineral or chemical fertilisers, potassic: Muriate of potash (potassium chloride) Potassium sulphate Other	2% 2% 2%
Ex 31.05	Ex 561.9	Manufactured fertilisers, in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10kg	2%
Ex 32.05	Ex 531.01	Bleach	5%
32.07	533.1	Other colouring matter; inorganic products of a kind used as luminophores	12%
Ex 32.09.9		Paints and enamels:	
	533.322	Paints	2%
	533.323	Enamels	2%
32.13.1	533.2	Printing ink	10%
33.02	551.21	Terpenic by-products of the deturpenation of essential oils	5%
33.03	551.22	Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration	5%
33.04	551.23	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	5%
Ex 33.06		Perfumery, cosmetics and toilet preparations:	
33.06.2		Shampoo, toothpaste and toothpowder (including dental powder and dental soap):	
	553.02	Shampoo	5%
	553.03	Toothpaste	5%
	553.04	Other	5%
Ex 33.06.9		Other:	
	553.051	Perfumes Cosmetics and other products for the care of the skin:	15%
	553.061	Powders	20%
	553.062	Personal (body) deodorants	20%
	553.069	Other	20%
	553.07	Manicure preparations	20%
		Products for the care of the hair (excluding shampoo):	
	553.081	Hair dyes	20%
	553.089	Other	20%
	553.09	Other	20%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
Ex 34.01		Soaps, toilet:	
	554.121	In cake or tablet form	15%
	554.122	In liquid or semi liquid form	10%
		Other:	
	554.191	Soft soap and resin soap	4%
	554.192	Medicinal soap	4%
34.02		Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:	
	554.21	Cleansing preparations containing soap	3%
	554.22	Cleansing preparations without soap (detergents)	8%
	554.29	Other	3%
Ex 34.05	554.31	Polishes and creams for footwear	10%
	Ex 554.32	Polishes and creams for floors	10%
	Ex 554.399	Waxes, other polishes for leather	10%
Ex 34.06	899.3112	Candles, of materials other than tallow	10%
Ex 35.01	599.531	Casein glues	5%
35.02	599.54	Albumins, albuminates and other albumin derivatives	5%
Ex 35.03	599.551	Glues	5%
35.06	599.59	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	5%
Ex 36.02		Prepared explosives, other than propellent powders:	
	571.129	Other	25%
37.02		Film in rolls, sensitised, unexposed, perforated or not:	
	862.421	Cinematograph	15%
	862.429	Other	15%
Ex 37.04		Sensitised plates and film exposed but not developed, negative or positive:	
	862.442	Cinematograph films	15%
	862.443	Other films in rolls	15%
	862.444	Plates and other film in the flat	15%
37.08	862.3	Chemical products and flash light materials, of a kind and in a form suitable for use in photography	15%
Ex 38.11.9		Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers):	

Tariff Number	Statistical Classification Number	Description of Goods	Rate of Tax
Ex 38.11.9 (cont'd)	Ex 599.293	Mosquito coils	10%
	599.299	Other	15%
Ex 38.12	599.741	Prepared dressings and glazings	5%
Ex 38.14	Ex 599.75	Blending agents and similar anti-knock compounds	20%
Ex 39.01.1	Ex 581.11	Polyurethane foam, foam plastic	10%
Ex 39.01.2	Ex 581.12	Foam plastic, polyurethane foam.	10%
Ex 39.02.1	Ex 581.21	Foam plastic	10%
Ex 39.02.2	Ex 581.22	Foam plastic	10%
Ex 39.03.1	Ex 581.321	Foam plastic	10%
Ex 39.03.2	Ex 581.322	Foam plastic	10%
Ex 39.04.1	Ex 581.911	Foam plastic	10%
Ex 39.04.2	Ex 581.912	Foam plastic	10%
Ex 39.05.1	Ex 581.921	Foam plastic	10%
Ex 39.05.2	Ex 581.922	Foam plastic	10%
39.06.1		Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linocyn:	
	<del>xxxxxx</del>	<del>xxxxxxxxxx</del>	<del>10%</del>
	581.991	Plates, sheets, strip, film and foil having the characteristics of articles ready for use	10%
39.06.2	581.992	Foam plastic	10%
		Other plates, sheets, strip, film and foil	5%
Ex 39.07		Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:	
	893.04	Apparel and clothing accessories	10%
	Ex 893.099	Travel goods, handbags, wallets and purses, of moulded plastic	10%
40.05	621.01	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), in any form, of a kind known as masterbatch	20%
40.06		Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs):	
	621.021	Articles	20%
	621.029	Other	20%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
40.07	621.03	Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber	20%
40.08	621.04	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber	20%
40.09	621.05	Piping and tubing, of unhardened vulcanised rubber	20%
Ex 40.11.1		Tyres, tyre cases and inner tubes for bicycles and tricycles:	
	629.111	Tyres	15%
	629.112	Tyre cases	15%
	629.113	Inner tubes	10%
Ex 40.11.9		Other rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps for wheels of all kinds:	
		Solid tyres, cushion tyres and reinforced tyres:	
	629.1291	For motor cars, motor cycles, (including autocycles and tricars)	15%
		Tubeless tyres, tyre cases (outer casings), tyre carcasses and interchangeable tyre treads:	
	629.133	For motor cars	15%
	629.134	For motor trucks, buses, and trailers (including vans)	10%
	629.135	For motor cycles	10%
	629.139	Other	10%
		Inner tubes:	
	629.143	For motor cars	20%
	629.144	For motor trucks, buses, and trailers (including vans)	10%
	629.145	For motor cycles	15%
Ex 40.12	629.3	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber	10%
Ex 40.13		Articles of apparel and clothing accessories (including gloves) for all purposes, of unhardened vulcanised rubber:	
	40.13.9	Articles of apparel	10%
		Other	10%
	40.14	Other articles of unhardened vulcanised rubber	5%
	40.16	Articles of hardened rubber (ebonite and vulcanite)	5%
	41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	25%

Tariff Heading Number	Statistical Classification Number	Description of goods	Rate of Tax
42.02		Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, ruck-sacks), shopping bags, handbags, 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 composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric:	
	831.01	Travel goods	10%
	831.02	Handbags	10%
	831.091	Purses and wallets	10%
	831.099	Other	10%
42.03	841.3	Articles of apparel and clothing accessories, of leather or of composition leather:	
	841.31	Gloves	10%
	841.32	Other articles of apparel	10%
	841.39	Other	10%
Ex 42.04		Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes:	
	612.11	Transmission, conveyor or elevator belts or belting and other articles of leather for use in machinery	3%
Ex 44.27	Ex 632.739	Cases for cutlery for drawing instruments or for violins and similar receptacles, of wood	10%
Ex 44.28.9	632.8991	Travel goods, of wood	10%
Ex 46.03		Basketwork, wickerwork, and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.01 or 46.02; articles of loofah:	
	899.221	Handbags	10%
	899.2291	Purses and wallets	10%
	899.2292	Travel goods	10%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
Ex 48.01		Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:	
	641.1	Newsprint	3%
	641.21	Printing and writing paper (uncoated)	15%
	641.4	Cigarette paper	10%
	641.51	Blotting paper and filter paper	10%
48.02	641.7	Hand-made paper and paperboard	15%
48.06	641.94	Paper and paperboard, ruled, lined or squared but not otherwise printed, in rolls or sheets	10%
Ex 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:	
	641.951	Paper and paperboard bituminised or asphalted, including reinforced and coated with graphite in imitation of slate	5%
48.09	641.6	Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders	10%
48.10	642.91	Cigarette paper, cut to size, whether or not in the form of booklets or tubes	10%
48.11	641.97	Wallpaper and linocrusta; window transparencies of paper	10%
48.13	642.92	Carbon and other copying papers (including duplicator stencils) and transfer papers cut to size, whether or not put up in boxes	5%
Ex 48.21		Other articles of paper pulp, paper, paperboard or cellulose wadding:	
	642.992	Drinking straws	5%
	642.993	Cards for calculating machines and computers	5%
	642.9991	Recording dials and sheets and rolls printed for self-recording apparatus	5%
	642.9993	Lamp shades	5%
	642.9999	Other	5%
49.11.9		Other printed matter, including printed pictures and photographs:	
		Other:	
	892.9992	Printed pictures	15%
	892.9999	Other	15%
50.04	651.11	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale	5%
50.07	651.14	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale	5%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
53.06	651.21	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale	3%
53.09	651.24	Yarn of horsehair or of other coarse animal hair, not put up for retail sale	3%
53.10	651.25	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale	3%
55.05		Cotton yarn, not put up for retail sale:	
	651.3	Unbleached, not mercerised	2%
	651.41	Other (bleached, dyed or mercerised)	2%
55.06		Cotton yarn, put up for retail sale:	
	651.421	Unbleached, not mercerised	2%
	651.422	Bleached, dyed or mercerised	2%
57.06		Yarn of jute or of other textile bast fibres of heading No. 57.03:	
	651.921	Of jute	10%
	651.929	Other	10%
57.07	651.93	Yarn of other vegetable textile fibres	10%
58.01		Carpets, carpeting and rugs, knotted (made up or not):	
	657.51	Of wool or of fine animal hair	10%
	657.59	Other	10%
59.01		Wadding and articles of wadding; textile flock and dust and mill neps:	
59.01.1		Articles of wadding:	
	655.811	Sanitary napkins (pads)	25%
	655.812	Other	25%
59.01.9	655.819	Other	25%
59.02		Felt and articles of felt, whether or not impregnated or coated:	
	655.11	Felt roofing	3%
	655.19	Other	3%
59.03		Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated:	
		Articles	25%
59.03.1	655.411	Other	25%
	655.419		
Ex 59.04		Twine, cordage, ropes and cables, plaited or not:	
		Twine and cordage:	
	655.611	Of cotton	3%
		Ropes and cables:	
	655.616	Of hemp	3%
	655.617	Of jute	3%
	655.618	Of nylon	3%
	655.619	Other	3%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
59.06	655.63	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics	15%
59.07	655.42	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	15%
Ex 59.08		Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials:	
	655.431	Imitation leather and leather cloth (of plastic and textile materials)	15%
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	
	657.421	Linoleum	6%
	657.429	Other	3%
59.11	655.45	Rubberised textile fabrics, other than rubberised knitted or crocheted goods	15%
59.12	655.46	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like	15%
59.13	655.5	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads	10%
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:	
	655.821	Incandescent gas mantles	15%
	655.829	Other	15%
Ex 59.15		Textile hose-piping and similar tubing, with or without lining, armour or accessories of other materials:	
	655.919	Other	25%
59.16	655.92	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material	3%
59.17		Textile fabrics and textile articles, of a kind commonly used in machinery or plant:	
	655.831	Filter press cloth and other straining cloth	3%
	655.839	Other	3%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
60.02	841.41	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised	10%
60.03		Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised:	
		Stockings (including panty-hose):	
	841.421	Of cotton	20%
	841.422	Of nylon	20%
	841.4231	Of silk	25%
	841.4232	Of regenerated fibres	20%
	841.4233	Of wool	20%
	841.4234	Of synthetic materials (other than nylon)	20%
	841.4239	Of other materials	30%
		Other:	
	841.424	Of cotton	20%
	841.425	Of nylon	20%
	841.4291	Of silk	25%
	841.4292	Of regenerated fibres	20%
	841.4293	Of wool	20%
	841.4294	Of synthetic materials (other than nylon)	20%
	841.4299	Of other materials	30%
60.04		Under garments, knitted or crocheted, not elastic nor rubberised:	
	841.4311	Shirts for men and boys	10%
	841.4312	Shirts for women and girls Pyjamas and other night wear:	10%
	841.432	For men and boys	10%
	841.4331	For women and girls	10%
	841.4332	For infants	10%
	841.434	Under vests and sports vests:	
	841.4341	For men and boys	10%
	841.4342	For women and girls	10%
	841.4343	For infants	10%
		Other under wear:	
	841.435	For men and boys	10%
	841.4361	For women and girls	10%
	841.4362	For infants	10%
Ex 60.05		Outer garments and other articles, knitted or crocheted, not elastic nor rubberised:	
		Outer garments:	
	841.441	Dresses	10%
	841.442	Bathing suits and trunks	10%
	841.443	Pullovers, sweaters, jerseys and the like	10%
	841.4441	Suits for men and boys	10%
	841.4442	Suits for women and girls	10%
	841.4443	Coats, waistcoats, trousers, shorts and the like separately consigned for men and boys	10%
	841.4444	Other outer garments for men and boys (including overcoats)	10%
	841.4445	Other outer garments for women and girls	10%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
Ex 60.05 (cont'd)	841.4446	Outer garments for infants	10%
	841.445	Minor articles of apparel (e.g. shawls, scarves, mufflers, ties, etc.)	10%
Ex 60.06		Articles of knitted or crocheted fabric, elastic or rubberised (including elastic knee caps and elastic stockings):	
	841.4521	Elastic knee caps, stockings, anklets, leggings and similar articles of a kind used for the alleviation or cure of physical ailments or defects	10%
	841.4522	Elastic clothing	20%
	841.4523	Rubberised clothing	20%
61.01		Men's and boys' outer garments:	
	841.111	Suits complete	10%
	841.112	Jackets (including waist-coats)	10%
	841.113	Trousers and shorts	10%
	841.114	Bathing suits and trunks	10%
	841.1191	Outer garments of oiled and similar impermeable materials (except rubberised)	10%
	841.1199	Other	10%
61.02		Women's, girls' and infants' outer garments:	
	841.121	Dresses	10%
	841.122	Blouses	10%
	841.123	Trousers and shorts	10%
	841.124	Bathing costumes	10%
	841.1291	Suits, complete	10%
	841.1292	Other outer garments for women and girls	10%
	841.1293	Outer garments for infants	10%
61.03		Men's and boys' under garments, including collars, shirt fronts and cuffs:	
	841.131	Shirts	10%
	841.132	Pyjamas and other nightwear	10%
	841.133	Under vests and sports vests	10%
	841.134	Drawers (underwear)	10%
	841.1391	Collars, shirt fronts and cuffs	10%
	841.1399	Other under garments	10%
	61.04		Women's, girls' and infants' under garments:
841.141		Shirts	10%
841.142		Pyjamas and other nightwear	10%
841.143		Under vests	10%
841.144		Drawers (underwear)	10%
841.1491		Under garments for infants	10%
		Other under garments:	
841.1492		Of silk	10%
841.1493		Of regenerated or partly regenerated cellulose, protein and similar fibres	10%
841.1494		Of cotton	10%
841.1495		Of other synthetic fibres (e.g. nylon)	10%
841.1499		Of other materials	10%
61.05	841.21	Handkerchiefs	10%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
61.06	841.22	Shawls, scarves, mufflers, mantillas, veils and the like	10%
61.07		Ties, bow ties and cravats:	
	841.231	Ties	10%
	841.232	Bow ties	10%
	841.233	Cravats	10%
Ex 61.08	Ex 841.24	Collars, tuckers, fallals, bodice- fronts, jabots, cuffs, flounces, yokes and similar accessories for women's and girls' garments (excludes trimmings)	10%
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:	
	841.251	Brassieres:	
	841.2511	Of silk	20%
	841.2512	Of regenerated or partly regenerated cellulose, protein and similar fibres	20%
	841.2513	Of cotton	20%
	841.2514	Of synthetic fibres	20%
	841.2519	Of other materials	20%
	841.252	Corsets and girdles	20%
	841.2591	Suspensory bandages and jock-straps	20%
	841.2592	Suspenders, armbands and similar articles	20%
	841.2599	Other	20%
61.10		Gloves, mittens, and mitts, stockings, socks and sockettes, not being knitted or crocheted goods:	
61.10.1	841.261	Gloves, mittens, and mitts	20%
61.10.9		Other:	
		Stockings:	
	841.262	Of cotton	20%
	841.263	Of nylon	20%
	841.2641	Of silk	25%
	841.2642	Of regenerated or partly regenerated cellulose, protein and similar fibres	20%
	841.2643	Of wool	20%
	841.2644	Of synthetic materials	20%
	841.2649	Of other materials	30%
		Other:	
	841.265	Of cotton	20%
	841.266	Of nylon	20%
	841.2691	Of silk	25%
	841.2692	Of regenerated or partly regenerated cellulose, protein and similar fibres	20%
	841.2693	Of wool	20%
	841.2694	Of synthetic materials	20%
	841.2699	Of other materials	30%
61.11	841.29	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)	10%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
62.04		Tarpaulins, sails, awnings, sunblinds, tents and camping goods:	
	656.21	Tarpaulins	2%
	656.29	Other	2%
Ex 63.01	Ex 267.01	Clothing, clothing accessories, of textile materials, headgear of any material showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings (excludes travelling rugs and blankets, household linen and furnishing articles and footwear)	10%
Ex 64.05		Parts of footwear (including uppers, in- soles and screw-on heels) of any material except metal:	
	612.31	Soles and heels for boots and shoes, of rubber	5%
65.03	841.51	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	10%
65.04	841.52	Hats and other headgear plaited or made from plaited or other strips of any material whether or not lined or trimmed	20%
Ex 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:	
	841.539	Other	20%
65.06	841.59	Other headgear whether or not lined or trimmed	20%
65.07	841.54	Head-bands, linings, covers, hat founda- tions, hat frames (including spring frames for opera hats), peaks and chin straps, for headgear	10%
66.01	899.41	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	10%
66.02	699.42	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding- crops and the like	10%
Ex 67.01		Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof, (other than goods falling within head- ing No. 05.07 and worked quills and scapes):	
	899.921	Articles	10%
67.04	899.95	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)	10%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
67.05	899.96	Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material	10%
68.07	663.5	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13 or in Chapter 69	4%
Ex 68.13		Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures:	
	663.813	Footwear	4%
	663.814	Clothing	4%
	663.815	Headgear	4%
	663.816	Gloves	4%
	663.819	Other	4%
68.14	663.82	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials	4%
68.15	663.4	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium)	4%
68.16	663.63	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included	4%
Ex 69.01		Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, Kieselguhr, tripolite or diatomite);	
	662.311	Bricks	8%
69.03	663.7	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	15%
69.05	662.42	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments	

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
69.07		Unglazed setts, flags and paving, hearth and wall tiles:	
	662.441	Tiles	10%
	662.449	Other	10%
69.08		Glazed setts, flags and paving, hearth and wall tiles:	
	662.451	Tiles	10%
	662.459	Other	10%
69.13		Statuettes and other ornaments, and articles of personal adornment; articles of furniture:	
	666.61	Articles of furniture	10%
	666.62	Articles of personal adornment	10%
	666.63	Statuettes and ornaments:	
	666.631	Of ordinary baked clay or ordinary stoneware	10%
	666.632	Of faience or fine earthenware	10%
	666.633	Of chinaware or porcelain	10%
	666.639	Of other ceramic materials	10%
69.14	663.92	Other articles	20%
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:	
	665.21	Table glass of plain glass:	
	665.211	Not heat resisting	15%
	665.212	Heat resisting	15%
	665.22	Table glass of figured or ornamented glass (cut, etched)	15%
	665.23	Other household (including hotel or restaurant) glassware:	
	665.231	Of plain glass	15%
	665.232	Of figured or ornamental glass (cut, etched)	15%
	665.29	Other	15%
70.17		Laboratory, hygienic and pharmaceutical glass-ware, whether or not graduated or calibrated; glass ampoules:	
	665.811	Glassware for laboratory use	15%
	665.819	Other	15%
71.01		Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport):	
	667.11	Unworked	20%
	667.12	Worked, but not set	20%
Ex 71.02		Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):	

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
71.02.9	667.2	Diamonds, other than industrial diamonds:	
	667.21	Uncut	20%
	667.22	Cut but not set	20%
	667.3	Other:	
	667.31	Uncut	20%
	667.32	Cut but not set	20%
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):	
	667.41	Uncut or unworked	20%
	667.42	Cut or worked, but not set	20%
71.12		Articles of jewellery and parts thereof, of precious metal or rolled precious metal:	
	897.111	Of gold	5%
	897.112	Of silver	25%
	897.119	Other	5%
Ex 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:	
	887.129	Other	15%
71.14	897.13	Other articles of precious metal or rolled precious metal	15%
71.15		Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed):	
	897.141	Jewellery	5%
	897.149	Other	15%
71.16	897.2	Imitation jewellery	25%
73.25		Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables:	
	693.111	For use in industry	3%
	693.119	Other	3%
Ex 73.26	693.21	Barbed iron or steel wire	6%
Ex 73.27		Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire:	
	693.311	Reinforcement fabric for concrete, not galvanised	5%
	693.313	Galvanised wire netting or mesh	10%
		Other wire netting or mesh	5%
	693.319	Other	5%
73.28	693.41	Expanded metal, of iron or steel	3%
Ex 73.31	694.1111	Nails of iron or steel	2%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
73.33	698.51	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stiletos, of iron or steel	5%
73.34		Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel:	
	698.521	Pins	5%
	698.529	Other	5%
73.36		Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, 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:	
		Complete units:	
	697.111	Comprising three or more burners fired by oil or gas	6%
	697.112	Other	6%
	697.119	Parts	6%
73.38		Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use and parts of such articles and ware, of iron or steel:	
	697.21	Domestic articles and parts thereof	25%
	812.3	Sanitary ware for indoor use and parts thereof	5%
73.39	697.91	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel	6%
Ex 73.40	698.911	Travel goods	10%
74.10	693.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	3%
74.11		Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire:	
	693.321	Mesh and netting	5%
	693.329	Other	5%
74.12	693.42	Expanded metal, of copper	5%
74.17		Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper:	
	697.121	Stoves of less than three burners	6%
	697.129	Other	6%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate Tax
74.18		Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper:	
	697.221	Domestic articles	
	697.229	Other	5%
Ex 74.19	698.921	Curling pins and curling grips, of copper	5%
Ex 75.06	698.934	Domestic articles of nickel	10%
Ex 76.08	Ex 691.22	Louvre windows	19%
76.12		Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables:	
	693.139	Other	3%
76.13		Gause, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire:	
	693.331	Mesh and netting	5%
	693.339	Other	5%
76.14	693.43	Expanded metal, of aluminium	5%
Ex 76.16		Other articles of aluminium:	
	698.942	Needles and pins, curling pins and curling grips	5%
	698.946	Travel goods	10%
Ex 80.06		Other articles of tin:	
	698.984	Domestic articles	10%
	698.989	Travel goods	10%
82.02	695.21	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades)	10%
82.03	695.22	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	10%
82.04		Hand tools, including glassiers' 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 with frameworks (hand or pedal operated):	
	695.231	Household tools	10%
	695.239	Other	10%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
82.05	695.24	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	10%
82.06		Knives and cutting blades, for machines or for mechanical appliances:	
	695.2511	For household appliances	10%
	695.2512	For lawn mowers	10%
	695.259	Other	10%
82.07	695.26	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	10%
82.08	719.41	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	10%
Ex 82.09		Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06:	
	696.0112	For industrial use	10%
	696.0191	For table and kitchen use	10%
	696.0199	Other	10%
Ex 82.10		Knife blades:	
	696.0212	For industrial use	5%
	696.0291	For table and kitchen use	5%
	696.0299	Other	5%
82.11		Razor and razor blades (including razor blade blanks, whether or not in strips)	
	696.0311	Razor blades	10%
	696.0312	Razor blade blanks	10%
	696.032	Razors	10%
Ex 82.12		Scissors (including tailors' shears), and blades therefor:	
	696.041	Tailors' and dressmakers' shears	5%
	696.0422	For industrial use	5%
	696.0491	Scissors	5%
	696.0499	Other	5%
Ex 82.13		Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files):	
	696.0512	For industrial use	5%
	696.0591	For office use	5%
	696.0599	Other	5%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
82.14		Spoons, forks, fish-eaters, butter-knives, ladles and similar kitchen or tableware:	
	696.061	Forks and spoons	
	696.069	Other	10%
83.01		Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal:	
	698.111	Of iron and steel	10%
	698.119	Other	10%
83.02		Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coach-work, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like:	
	698.121	Of iron and steel	10%
	698.129	Other	10%
83.03	698.2	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	5%
84.01	711.1	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	2%
Ex 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:	
	711.312	Parts	3%
Ex 84.05		Steam and other vapour power units, not incorporating boilers:	
	711.322	Parts of steam engines	
	711.323	Steam turbines and parts	3%
Ex 84.06		Internal combustion piston engines:	
Ex 84.06.2		For road motor vehicles:	
	711.511	Gasoline engines	15%
	711.512	Parts for gasoline engines	15%
	711.513	Diesel and semi-diesel engines	10%
	711.514	Parts of diesel and semi-diesel engines	10%
84.14		Industrial and laboratory furnaces and ovens, non-electric:	
	719.141	Industrial	6%
	719.142	Laboratory	6%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
Ex 84.15		Refrigerators and refrigerating equipment (electrical and other):	
	719.152	Refrigerating units (non-domestic)	10%
	719.421	Domestic refrigerators, non electrical, complete:	
	719.4211	With a capacity of not less than 7 cu. ft.	40%
	719.4212	With a capacity of less than 7 cu.ft.	20%
	719.422	Parts for domestic refrigerators, non electrical	6%
		Domestic refrigerators, electrical complete:	
	725.0112	With a capacity of not less than 7 cu.ft.	25%
	725.0113	With a capacity of less than 7 cu.ft.	25%
	725.0122	Parts for other domestic refrigerators, electrical	5%
Ex 84.17		Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, ster- ilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:	
Ex 84.17.9	719.192	For distilling or rectifying	3%
Ex 84.22		Lifting, handling, loading, or un- loading machinery, trolleys and con- veyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23:	
84.22.9	719.319	Other	3%
84.25.1		Lawn mowers:	
	712.211	Complete units	5%
	712.212	Parts	5%
84.32		Book-binding machinery, including book-sewing machines:	
	718.211	Book-binding machinery	3%
	718.212	Parts for book-binding machinery	3%
	718.213	Book-sewing machines	3%
	718.214	Parts for book-sewing machines	3%

Tariff Heading Number	Statistical Classification Number	Description of goods	Rate of Tax
84.34		Machinery, apparatus and accessories for type-founding or type-setting; machinery other than the machine-tools of heading No. 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):	
	718.221	Printers' type of base metal	3%
	718.229	Other including parts	3%
84.36	717.11	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines	3%
84.37	717.12	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines	3%
84.38	717.13	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)	3%
84.39	717.14	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks	3%
84.40		Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, 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, wall-paper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:	

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
84.40 (cont'd)	725.02	Washing machines	3%
	717.151	Ironing machines, drying machines, wringers and mangles	3%
	717.159	Other	3%
84.41		Sewing machines; furniture specially designed for sewing machines; sewing machine needles:	
	717.31 717.39	Sewing machines Other	3% 3%
84.43		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries:	
	715.211 715.219	Ladles and ingot moulds Other	3% 3%
84.44	715.22	Rolling mills and rolls therefor	3%
84.45	715.1	Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50	3%
84.48	719.54	Accessories and parts suitable for use solely or principally with 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	3%
84.49		Tools for working in the hand, pneumatic or with self-contained non-electric motor:	
	719.531 719.532	Pneumatic With self-contained non-electric motor	3% 3%
84.50	715.23	Gas operated welding, brazing, cutting and surface tempering appliances	3%
84.51	714.1	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines	15%
84.52	714.2	Calculating machines; accounting machines, cash registers, postage- franking machines, ticket-issuing machines and similar machines, in- corporating a calculating devise	15%
84.53	714.3	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	15%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
84.54	714.91	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)	15%
Ex 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. 84.51, 84.52, 84.53 or 84.54:	
	714.921	For typewriters	15%
Ex 85.01		Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:	
	722.11	Motors of one horse power and under	2%
	722.12	Motors over one horse power	2%
85.06	725.03	Electro-mechanical domestic appliances, with self-contained electric motor	20%
Ex 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 with such engines:	
Ex 85.08.1	729.412	For road motor vehicle engines	5%
85.10	812.43	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09	10%
Ex 85.11		Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting:	
	729.921	Welding, brazing and soldering machines and apparatus	5%
	729.922	Industrial and laboratory cooking and heating equipment	3%
Ex 85.12		Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon;	

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
Ex 85.12 (cont'd)	725.051	Instantaneous or storage water heaters and immersion heaters	10%
	Ex 725.053	Electro-thermic domestic appliances:	
	725.0532	Domestic stoves	20%
	725.0533	Parts of domestic stoves	20%
	725.0539	Other	10%
	725.059	Other	10%
Ex 85.15		Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:	
Ex 85.15.1		Radio broadcast receivers and television broadcast receivers including receivers incorporating sound recorders or reproducers -	
	724.21	Radio broadcast receivers:	
	724.211	For domestic (household) use	3%
	724.22	Combined with gramophones	30%
Ex 85.15.9		Other -	
	724.9991	Radio transmitters (with or without receivers)	10%
	724.9992	Radio apparatus for telephone and telegraphy	10%
	724.9993	Radio apparatus for television and radar	10%
Ex 85.20		Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs:	
	729.22	Filament lamp under 20 volts	5%
	729.23	Filament lamp 20 volts and over	5%
	729.24	Fluorescent lamps	5%
	729.29	Other	5%
Ex 87.01		Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys:	
Ex 87.01.9		Other -	
	712.592	For use in industry	3%
Ex 87.02		Motor vehicles for the transport of persons, goods, or materials (including sports motor vehicles, other than those of heading No. 87.09):	
		Public-service type passenger vehicles (for example, motor buses and coaches):	
	732.21	Complete units	10%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
Ex 87.02 (Cont'd)	732.311	Lorries, trucks and vans: Complete units	10%
	732.312	Chassis fitted with engines and cabs	10%
		Other including specialised transport vehicles such as ambulances, prison vans and hearses:	
	732.391	With engine capacity of not less than 1800 cc	25%
	732.392	With engine capacity of less than 1800 cc	15%
	732.393	Chassis fitted with engines and cabs	15%
Ex 87.04		Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:	
Ex 87.04.9		Other -	
	732.791	For public-service type passenger vehicles	10%
	732.792	For lorries, trucks and vans	15%
	732.799	Other	15%
Ex 87.05		Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:	
87.05.9		Other -	
	732.8191	For motor cars other than public-service type vehicles	25%
	732.8199	Other	15%
Ex 87.06		Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:	
87.06.9		Other -	
	732.8991	For motor cars other than public-service type vehicles	25%
	732.8999	Other	15%
Ex 87.09		Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds:	
	732.911	With engines not exceeding 75 cc	25%
	732.912	With engines exceeding 75 cc	30%
Ex 87.12		Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11:	
87.12.9		Other -	
	733.122	For articles falling within heading No. 87.10	10%
	733.92	For articles falling within heading No. 87.09	30%
87.13.1		Baby carriages and parts thereof:	
	894.111	Complete units	10%
	894.112	Parts	10%
Ex 87.14		Other vehicles (including trailers), not mechanically propelled, and parts thereof:	
	733.32	Hand trucks, wheel barrows and trolleys	3%
	733.33	Parts of hand trucks, wheel barrows and trolleys	3%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
90.01.1		Lenses, prisms, mirrors and other optical elements for photographic or cinematographic apparatus including projectors:	
	861.1111	For photographic apparatus	30%
	861.1112	For cinematographic apparatus including projectors	30%
Ex 90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments of apparatus, other than such elements of glass not optically worked:	
90.02.1		For photographic or cinematographic apparatus including projectors:	
	861.1211	For photographic apparatus	30%
	861.1212	For cinematographic apparatus including projectors	30%
Ex 90.02.9	861.1299	Other	25%
90.07		Photographic cameras; photographic flashlight apparatus:	
	861.41	Cameras	30%
	861.42	Camera parts	30%
	861.43	Photographic flashlight apparatus (including parts)	30%
90.08		Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles:	
	861.51	Cinematographic cameras, including those incorporating sound recorders	30%
	861.52	Parts of cinematographic cameras	30%
	861.53	Projectors, sound recorders and sound reproducers and combinations of these articles	30%
	861.54	Parts of projectors, sound recorders and sound reproducers	30%
90.09		Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers:	
	861.611	Image projectors	30%
	861.612	Photographic enlargers and reducers	30%
Ex 90.10		Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; Photo-copying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus; screens for projectors:	
	861.693	Screens for projectors	30%
	861.699	Other	30%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
90.14		Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders:	
	861.911	For use in industry	5%
	861.919	Other	25%
90.15		Balances of a sensitivity of 5 cg or better, with or without their weights:	
	861.921	For use in industry	5%
	861.929	Other	25%
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:	
	861.931	For use in industry	5%
	861.939	Other	25%
90.23		Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments:	
	861.961	For use in industry	5%
	861.969	Other	25%
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 over-draught regulators), not being articles falling within heading No. 90.14:	
	861.971	For use in industry	5%
	861.979	Other	25%
Ex 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, density, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes:	
90.25.9		Other:	
	861.9891	For use in industry	5%
	861.9899	Other	25%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
90.26		Gas, liquid and electricity supply of production meters; calibrating meters therefor:	
	729.51	Electricity supply meters	20%
	861.811	Meters, other than electricity supply or production meters, for use in industry	20%
	861.819	Other	20%
90.27		Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes:	
	861.821	For use in industry	5%
	861.829	Other	25%
Ex 90.28		Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:	
Ex 90.28.9		Other -	
	729.5292	For use in industry	5%
	729.5299	Other	25%
Ex 90.29		Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28:	
	861.9991	For use in industry	5%
	861.9999	Other	25%
91.01	864.11	Pocket-watches, wrist-watches and other watches, including stop-watches	15%
91.02	864.12	Clocks with watch movements (excluding clocks of heading No. 91.02)	15%
91.04		Other clocks:	
	864.221	Electrical	10%
	864.229	Other	10%
91.07	864.13	Watch movements (including stop-watch movements), assembled	25%
91.08		Clock movements, assembled:	
	864.251	Electrical	25%
	864.259	Other	25%
91.09	864.14	Watch cases and parts of watch cases	25%
91.10		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof:	
	864.261	Electrical	25%
	864.269	Other	25%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
91.11		Other clock and watch parts:	
	864.2911	Of electric clocks	25%
	864.2912	Of non-electric clocks	25%
	864.292	Of watches	25%
92.01		Pianos (including automatic pianos, whether or not with key boards); harpsichords and other key board stringed instruments; harps but not including Aeolian harps;	
	891.411	Pianos	15%
	891.419	Other	15%
92.02	891.42	Other string musical instruments	15%
92.03	891.81	Pipe and reed organs, including harmoniums and the like	15%
92.04	891.82	Accordions, concertinas and similar musical instruments; mouth organs	15%
92.05	891.83	Other wind musical instruments	15%
92.06	891.84	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	15%
92.07	891.85	Electric-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)	15%
92.08	891.89	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 boatswain's pipes)	15%
92.09		Musical instrument strings:	
	891.431	For pianos	15%
	891.439	Other	15%
92.10		Parts and accessories of musical instruments (other than strings), including perforated musical rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds:	
	891.91	For pianos	15%
	891.92	For stringed instruments	15%
	891.93	For wind instruments	15%
	891.94	For percussion instruments	15%
	891.99	Other	15%
Ex 92.11		Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic:	
	891.111	Electric gramophones	15%
	891.112	Non-electric gramophones	10%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
Ex 92.12	891.211	Gramophone records 10" and under in diameter	10%
	891.212	Gramophone records over 10" in diameter	10%
94.01		Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds; and parts thereof:	
		Complete:	
	821.011	Of wood	10%
	821.012	Of metal	10%
	821.0191	Of basket ware	10%
	821.0192	Of other materials	10%
		Parts:	
	821.0193	Of wood	10%
	821.0194	Of metal	10%
	821.0195	Of other materials	10%
94.02		Medical, dental, surgical or veterinary furniture (for example operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles:	
	821.021	Chairs	10%
	821.022	Beds	10%
	821.029	Other (including parts)	10%
94.03		Other furniture and parts thereof:	
	821.091	Of wood	10%
		Of metal:	
	821.0921	Beds	10%
	821.0922	Office furniture	10%
	821.0929	Other	10%
		Of other materials:	
	821.0991	Basket ware	10%
	821.0999	Other	10%
94.04		Mattress supports, articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows);	
	821.031	Mattresses	10%
	821.039	Other	10%
Ex 95.01		Worked tortoise-shell and articles of tortoise-shell:	
95.01.1	899.111	Articles	25%

Tariff *Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
95.02.1	899.121	Articles of Mother of Pearl	25%
95.03.1	899.131	Articles of ivory	25%
95.04.1	899.141	Articles of bone (excluding whalebone)	25%
95.05.1	899.151	Articles of horn, coral (natural or agglomerated) and other animal carving material	25%
95.06.1	899.161	Articles of vegetable carving material (for example, corozo)	25%
95.07.1	899.171	Articles of jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum	25%
95.08	899.18	Moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or resin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin	25%
Ex 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:	
Ex 96.02.9		Other	
	899.243	Toilet brushes including tooth brushes	10%
	899.244	Brooms, brushes and mops for household use	15%
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:	
	895.211	Fountain pens and propelling pencils	15%
	895.219	Other	15%
98.04		Pen nibs and nib points:	
	895.221	For fountain pens	15%
	895.229	Other	15%
98.05	895.23	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 billiards chalks:	
		Wax crayons and school chalks	25%
		Other	15%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
98.07	895.93	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	15%
98.08	895.94	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes	15%
98.09	899.95	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing	15%
98.10	899.34	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks	20%
98.11	899.35	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	20%

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SECOND SCHEDULE

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|----|---|-----------------|
| 1. | Consumption Tax Order 1970                      | No. 17 of 1970  |
| 2. | Consumption Tax (Amendment) Order 1970          | No. 113 of 1970 |
| 3. | Consumption Tax (Petroleum) Order 1971          | No. 38 of 1971  |
| 4. | Consumption Tax (Amendment) Order 1972          | No. 35 of 1972  |
| 5. | Consumption Tax Order 1972                      | No. 82 of 1972  |
| 6. | Consumption (Amendment) (No. 2) Order 1972      | No. 86 of 1972  |
| 7. | Consumption (Petroleum) (Amendment) Order, 1973 | No. 50 of 1973  |

Made this 14<sup>th</sup> day of September, 1973



Minister assigned responsibility for Finance.