

THE UNITED REPUBLIC OF TANZANIA



No. 40 OF 1968

I ASSENT,

*Julius K. Nyerere*  
President

25th JULY, 1968

**An Act to impose and alter certain Taxes and Duties and to amend certain enactments relating to Taxes and Duties and for purposes connected thereto**

[19TH JUNE, 1968]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Finance Act, 1968.

Short title

**PART I  
EXCISE DUTIES**

2. This Part shall be read as one with the Excise Tariff Ordinance and shall, save where otherwise stated, be deemed to have come into operation on the 19th June, 1968.

Construction and commencement  
Cap. 332

3.—(1) The First Schedule to the Excise Tariff Ordinance is hereby amended—

Amendments to Schedule to Excise Tariff Ordinance

(a) by deleting items 3, 3A, 4 and 4A and substituting therefor the following items:—

Item No.	Goods	Rates of Excise Duty
3	Cigars, cheroots and cigarillos	per pound Shs. 19/20
3A	Cigarettes—(The sum of the appropriate rates set out below after assessing the goods both by (a) weight and by (b) retail selling price)	
	(a) where the prescribed weight per thousand—	
	(i) does not exceed 1.50 lb.	per pound Shs. 14/40
	(ii) exceeds 1.50 lb. but does not exceed 1.75 lb.	per pound Shs. 18/30
	(iii) exceeds 1.75 lb.	per pound Shs. 20/70

"Item No.	Goods	Rate of Excise Duty	
		Shs.	Cts.
	(b) where the retail selling price per thousand is less than Shs. 85/-	per thousand	Nil
	Shs. 85/- or more but less than Shs. 87/50	per thousand	1.50
	Shs. 87/50 or more but less than Shs. 90/-	per thousand	1.75
	Shs. 90/- or more but less than Shs. 92/50	per thousand	2.00
	Shs. 92/50 or more but less than Shs. 95/-	per thousand	2.25
	Shs. 95/- or more but less than Shs. 97/50	per thousand	2.50
	Shs. 97/50 or more but less than Shs. 100/-	per thousand	2.75
	Shs. 100/- or more but less than Shs. 102/50	per thousand	3.00
	Shs. 102/50 or more but less than Shs. 105/-	per thousand	3.25
	Shs. 105/- or more but less than Shs. 107/50	per thousand	3.50
	Shs. 107/50 or more but less than Shs. 110/-	per thousand	3.75
	Shs. 110/- or more but less than Shs. 112/50	per thousand	4.00
	Shs. 112/50 or more but less than Shs. 115/-	per thousand	4.25
	Shs. 115/- or more but less than Shs. 117/50	per thousand	4.50
	Shs. 117/50 or more but less than Shs. 120/-	per thousand	4.75
	Shs. 120/- or more but less than Shs. 122/50	per thousand	5.00
	Shs. 122/50 or more but less than Shs. 125/-	per thousand	5.25
	Shs. 125/- or more but less than Shs. 127/50	per thousand	5.50
	Shs. 127/50 or more but less than Shs. 130/-	per thousand	5.75
	Shs. 130/- or more but less than Shs. 132/50	per thousand	6.00
	Shs. 132/50 or more but less than Shs. 135/-	per thousand	6.25
	Shs. 135/- or more but less than Shs. 137/50	per thousand	6.50
	Shs. 137/50 or more but less than Shs. 140/-	per thousand	6.75
	Shs. 140/- or more but less than Shs. 142/50	per thousand	7.00
	Shs. 142/50 or more but less than Shs. 145/-	per thousand	7.25
	Shs. 145/- or more but less than Shs. 147/50	per thousand	7.50
	Shs. 147/50 or more but less than Shs. 150/-	per thousand	7.75
	Shs. 150/- or more but less than Shs. 152/50	per thousand	8.00
	Shs. 152/50 or more but less than Shs. 155/-	per thousand	8.25
	Shs. 155/- or more but less than Shs. 157/50	per thousand	8.50
	Shs. 157/50 or more but less than Shs. 160/-	per thousand	8.75
	Shs. 160/- or more	per thousand	9.00

Item No.	Goods	Rate of Excise Duty
4	Manufactured tobacco, other than tobacco made up by the grower without the use of machinery, ready for smoking in pipes	per pound Shs. 14/40 and, in addition, where the retail selling price per pound exceeds Shs. 28/-, Shs. 3/25 per lb.
4A	Snuff, other than snuff made up by the grower without the use of machinery	per pound Shs. 7/20";

and

- (b) in item 12 by deleting the description of goods contained in paragraph (a) and substituting therefor the following description:

"Paints, varnishes, lacquers and enamels but not including vitreous enamel paint or cosmetic preparations".

(2) The amendment effected in item 12 of the Schedule to the Excise Tariff Ordinance by subsection (1) shall be deemed to have come into operation on the 1st May, 1968.

## PART II

### CUSTOMS DUTIES

4. This Part shall be read as one with the Customs Tariff Act, 1968 and shall be deemed to have come into operation on the 19th June, 1968.

Construction and commencement Acts 1968 No. 8

5. The First Schedule to the Customs Tariff Act, 1968 is hereby amended as follows:—

Increase in the customs duties and amendments to the Tariff

- (a) in chapter 2 which relates to meat and edible meat offals, by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

Tariff Number	Import Duty
02.01	50 per cent
02.02	50 per cent
02.03A	50 per cent
02.03B	50 per cent
02.04	50 per cent
02.05	50 per cent
02.06	50 per cent

- (b) in chapter 3 which relates to fish, crustacean and molluscs, by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

Tariff Number	Import Duty
03.01	50 per cent
03.02A	37½ per cent
03.02B	50 per cent
03.03	50 per cent

- (c) in chapter 4 which relates to dairy produce, birds' eggs and natural honey, by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

<i>Tariff Number</i>	<i>Import Duty</i>
04.01A	per lb. Shs. 1/20 or 50 per cent
04.01B	50 per cent
04.02B	per lb. Shs. 1/20 or 50 per cent
04.02C	per 100 lb. Shs. 37/75 or 50 per cent
04.03B	50 per cent
04.04	50 per cent

- (d) in chapter 5 which relates to products of animal origin, not elsewhere specified or included, by substituting for the entry in the column headed "Import Duty" opposite to the following tariff number the following new entry:—

<i>Tariff Number</i>	<i>Import Duty</i>
05.04B	50 per cent

- (e) in chapter 7 which relates to edible vegetables and certain roots or tubers, by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

<i>Tariff Number</i>	<i>Import Duty</i>
07.05A	37½ per cent
07.05B	37½ per cent
07.06A	50 per cent

- (f) in chapter 10 which relates to cereals, by substituting for the entry in the column headed "Import Duty" opposite to the following tariff number the following new entry:—

<i>Tariff Number</i>	<i>Import Duty</i>
10.07A	50 per cent

- (g) in chapter 11 which relates to products of the milling industry, malt and starches, gluten and inulin, by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

<i>Tariff Number</i>	<i>Import Duty</i>
11.01A	50 per cent
11.02A	50 per cent
11.06A	50 per cent

- (h) in chapter 12 which relates to oil seeds and oleaginous fruit, miscellaneous grains, seeds and fruit; industrial and medical plants, straw and fodder, by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

<i>Tariff Number</i>	<i>Import Duty</i>
12.01A	37½ per cent
12.02A	50 per cent

- (i) in chapter 16 which relates to preparations of meat, of fish, of crustaceans or molluscs, by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

<i>Tariff Number</i>	<i>Import Duty</i>
16.01	50 per cent
16.02	50 per cent
16.03	50 per cent
16.04	50 per cent
16.05	50 per cent

- (j) in chapter 17 which relates to sugar and sugar confectionery, by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

<i>Tariff Number</i>	<i>Import Duty</i>
17.02A	50 per cent
17.05	50 per cent

- (k) in chapter 18 which relates to cocoa and cocoa preparations, by substituting for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff number the respective following new entries:—

<i>Tariff Number</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
18.06	Chocolate and other food preparation containing cocoa	50 per cent

- (l) in chapter 19 which relates to preparations of cereals, flour or starch, pastrycooks' products, by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

<i>Tariff Number</i>	<i>Import Duty</i>
19.08A	per lb. Shs. 1/65 or 50 per cent
19.08B	37½ per cent

- (m) in chapter 21 which relates to miscellaneous edible preparations, by substituting for the entry in the column headed "Import Duty" opposite to the following tariff number the following new entry:—

<i>Tariff Number</i>	<i>Import Duty</i>
21.02	50 per cent

- (n) in chapter 24 which relates to tobacco, by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

<i>Tariff Number</i>	<i>Import Duty</i>
24.02A	per lb. Shs. 74/40
24.02B	per lb. Shs. 66/-
24.02C	per lb. Shs. 10/80
24.02D	per lb. Shs. 66/-

- (o) in chapter 25 which relates to salt, etc., by substituting for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff number the following respective new entries:—

<i>Tariff Number</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water	per lb. 2 cents or 30 per cent

- (p) in chapter 27 which relates to mineral fuels, etc., by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

<i>Tariff Number</i>	<i>Import Duty</i>
27.09	per gallon at 62°F Shs. 2/30
27.10A	per gallon at 62°F Shs. 2/30
27.10B	per gallon at 62°F Shs. 2/30
27.10D (2)	per gallon at 62°F Shs. 2/05

- (q) in chapter 32 which relates to tanning and dyeing extracts, etc., by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

<i>Tariff Number</i>	<i>Import Duty</i>
32.09B	40 per cent
32.11	40 per cent

- (r) in chapter 33 which relates to essential oils, perfumery, cosmetics, etc., by substituting for the entry in the column headed "Import Duty" opposite to the following tariff number the following new entry:—

<i>Tariff Number</i>	<i>Import Duty</i>
33.06E	40 per cent

- (s) in chapter 34 which relates to soap, washing preparations, etc., by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

<i>Tariff Number</i>	<i>Import Duty</i>
34.01	per 100 lb. Shs. 88/- or 40 per cent
34.02D	per 100 lb. Shs. 88/- or 40 per cent
34.05	33½ per cent
34.06	33½ per cent

- (t) in chapter 38 which relates to miscellaneous chemical products, by substituting for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff number the following respective new entries:—

<i>Tariff Number</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
38.19	I. Where put up in forms or packings of a kind sold by retail but not including diagnostic re-agents	30 per cent
	J. Other	Free

- (u) in chapter 39 which relates to artificial resins, plastic material, etc., by substituting for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff number the following respective new entries:—

<i>Tariff Number</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
39.07	G. Beads	40 per cent
	M. Tube or pipe fittings	Free
	N. Laboratory equipment whether or not graduated or calibrated	Free
	O. Other	30 per cent

- (v) in chapter 40 which relates to rubber, synthetic rubber, etc., by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

<i>Tariff Number</i>	<i>Import Duty</i>
40.11A (1)	per lb. Shs. 1/50
40.11A (2)	per lb. Shs. 1/50
40.11A (3)	per lb. cents 40
40.11C (1)	per lb. Shs. 1/50
40.13C	each Shs. 3/30 or 45 per cent

- (w) in chapter 41 which relates to raw hides, etc., by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

<i>Tariff Number</i>	<i>Import Duty</i>
41.02/08	per sq. ft. Shs. 1/- or 33½ per cent
41.09	33½ per cent
41.10	33½ per cent

- (x) in chapter 42 which relates to articles of leather, etc.:
- (i) by deleting sub-items A and B of Tariff Number 42.02; and
  - (ii) by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

<i>Tariff Number</i>	<i>Import Duty</i>
42.01	37½ per cent
42.02	37½ per cent
42.03	45 per cent
42.05	37½ per cent

- (y) in chapter 43 which relates to furskins, artificial fur, etc., by substituting for the entry in the column headed "Import Duty" opposite to the following tariff number the following new entry:—

<i>Tariff Number</i>	<i>Import Duty</i>
43.03/.04B	45 per cent

- (z) in chapter 44 which relates to wood and articles of wood, etc., by substituting for the entry in the column headed "Import Duty" opposite to the following tariff number the following new entry:—

<i>Tariff Number</i>	<i>Import Duty</i>
44.27A	40 per cent

- (aa) in chapter 46 which relates to straws, etc., by substituting for the entry in the column headed "Import Duty" opposite to the following tariff number the following new entry:—

<i>Tariff Number</i>	<i>Import Duty</i>
46.03	37½ per cent

- (ab) in chapter 48 which relates to paper, paper boards and articles of paper, etc., by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

<i>Tariff Number</i>	<i>Import Duty</i>
48.14A	per 1,000 Shs. 5/25 or 33½ per cent
48.14B	33½ per cent
48.15	33½ per cent
48.18	33½ per cent
48.19	33½ per cent
48.21B	33½ per cent

- (ac) in chapter 50 which relates to silk and waste silk, by substituting for the entry in the column headed "Import Duty" opposite to the following tariff number the following new entry:—

<i>Tariff Number</i>	<i>Import Duty</i>
50.09/10	per sq. yard Shs. 3/- or 45 per cent



- (ad) in chapter 51 which relates to man-made fibres, etc. (continuous), by substituting for the entry in the column headed "Import Duty" opposite to the following tariff number the following new entry:—

<i>Tariff Number</i>	<i>Import Duty</i>
51.04	per sq. yard, Shs. 1/60 or 45 per cent

- (ae) in chapter 52 which relates to metallized textiles, by substituting for the entry in the column headed "Import Duty" opposite to the following tariff number the following new entry:—

<i>Tariff Number</i>	<i>Import Duty</i>
52.02	45 per cent

- (af) in chapter 53 which relates to wool and other animal hair, by substituting for the entry in the column headed "Import Duty" opposite to the following tariff number the following new entry:—

<i>Tariff Number</i>	<i>Import Duty</i>
53.11/13	45 per cent

- (ag) in chapter 54 which relates to flax and ramie, by substituting for the entry in the column headed "Import Duty" opposite to the following tariff number the following new entry:—

<i>Tariff Number</i>	<i>Import Duty</i>
54.05	45 per cent

- (ah) in chapter 55 which relates to cotton, by substituting for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff number the following respective new entries:—

<i>Tariff Number</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
55.07/09	A. Grey and unbleached	per sq. yard Shs. 1/35 or 45 per cent
	B. Gauze for the manufacture of bandages	Free
	C. Other	per sq. yard Shs. 1/60 or 45 per cent

- (ai) in chapter 56 which relates to man-made fibres (discontinuous) by substituting (save where the word "(same)" appears) for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

<i>Tariff Number</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
56.01/04	(same)	
	A. Cellulose acetate cigarette filter tow	Free
56.07	B. Other	30 per cent
	(same)	per sq. yard Shs. 1/60 or 45 per cent

- (aj) in chapter 57 which relates to vegetable textile materials, etc., by substituting for the entry in the column headed "Import Duty" opposite to the following tariff number the following new entry:—

<i>Tariff Number</i>	<i>Import Duty</i>
57.09/12B	45 per cent

- (ak) in chapter 58 which relates to carpets, mats, etc., by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

<i>Tariff Number</i>	<i>Import Duty</i>
58.04A	per sq. yard Shs. 1/60 or 45 per cent
58.04B	per sq. yard, Shs. 1/60 or 45 per cent
58.04C	per sq. yard, Shs. 3/- or 45 per cent
58.04D	45 per cent
58.08B	45 per cent
58.09/10	45 per cent

- (al) in chapter 59 which relates to wadding, felt, twine, cordage, etc., by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

<i>Tariff Number</i>	<i>Import Duty</i>
59.11B	45 per cent
59.12	45 per cent
59.13	45 per cent

- (am) in chapter 60 which relates to knitted and crocheted goods, by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

<i>Tariff Number</i>	<i>Import Duty</i>
60.01	per lb. Shs. 3/65 or 45 per cent
60.02	33½ per cent
60.03	per pair Shs. 1/10 or 45 per cent
60.04	each Shs. 3/30 or 45 per cent
60.05A	each Shs. 3/30 or 45 per cent
60.05B (1)	per sq. yard, cents 90 or 45 per cent
60.05B (2)	33½ per cent
60.06A	per lb. Shs. 3/65 or 45 per cent
60.06B (1)	per pair, Shs. 1/10 or 45 per cent
60.06B (2)	each Shs. 3/30 or 45 per cent
60.06C	33½ per cent

(an) in chapter 61 which relates to articles of apparel and clothing accessories of textile fabric, etc., by substituting save where the word "(same)" appears for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

<i>Tariff Number</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
61.01	B (same)	each Shs. 3/30 or 45 per cent
61.02	A (1) (same)	per sq. yard Shs. 1/60 or 45 per cent
61.02	A (2) (same)	per sq. yard Shs. 1/60 or 45 per cent
61.02	A (3) (same)	per sq. yard Shs. 3/- or 45 per cent
61.02	A (4) (same)	45 per cent
61.02	B (same)	each Shs. 3/30 or 45 per cent
61.03	(same)	each Shs. 3/30 or 45 per cent
61.04	Women's, girls' and infants' under-garments	
	A. Babies' napkins	45 per cent
	B. Other	each Shs. 3/30 or 45 per cent
61.05	(same)	33½ per cent
61.06	A. (same)	per sq. yard Shs. 1/60 or 45 per cent
61.06	B. (same)	per sq. yard Shs. 1/60 or 45 per cent
61.06	C. (same)	per sq. yard Shs. 3/- or 45 per cent
61.06	D. (same)	45 per cent
61.07	(same)	each Shs. 3/30 or 45 per cent
61.08	(same)	each Shs. 3/30 or 45 per cent
61.09	(same)	each Shs. 3/30 or 45 per cent
61.10	A. (same)	per pair Shs. 1/10 or 45 per cent
61.10	B. (same)	33½ per cent
61.11	(same)	33½ per cent

(ao) in chapter 62 which relates to other made-up textile articles, by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

<i>Tariff Number</i>	<i>Import Duty</i>
62.01	per sq. yard cents 90 or 45 per cent
62.02A (1)	per sq. yard Shs. 1/35 or 45 per cent
62.02A (2)	per sq. yard Shs. 1/60 or 45 per cent
62.02A (3)	per sq. yard Shs. 1/60 or 45 per cent
62.02A (4)	per sq. yard Shs. 3/- or 45 per cent
62.02A (5)	45 per cent
62.02C	33½ per cent
62.04	33½ per cent
62.05B	33½ per cent

- (ap) in chapter 64 which relates to foot-wear, by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

<i>Tariff Number</i>	<i>Import Duty</i>
64.01/04A	per pair Shs. 2/- or 33½ per cent
64.01/04B	per pair Shs. 2/- or 33½ per cent
64.01/04C (1)	per pair Shs. 2/- or 33½ per cent
64.01/04C (2)	per pair Shs. 6/60 or 33½ per cent
64.05A	per pair Shs. 5/- or 33½ per cent
64.05B	33½ per cent
64.06	33½ per cent

- (aq) in chapter 68 which relates to articles of stone, plaster, cement, etc., by substituting for the entry in the column headed "Import Duty" opposite to the following tariff numbers the following new entry:—

<i>Tariff Number</i>	<i>Import Duty</i>
68.13D	45 per cent

- (ar) in chapter 69 which relates to ceramic products, by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

<i>Tariff Number</i>	<i>Import Duty</i>
69.04	33½ per cent
69.05	33½ per cent
69.06A	33½ per cent
69.06B	16½ per cent

- (as) in chapter 70 which relates to glass and glassware, by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

<i>Tariff Number</i>	<i>Import Duty</i>
70.10	33½ per cent
70.13	33½ per cent
70.19A	40 per cent
70.20A	per sq. yd. Shs. 1/60 or 45 per cent

- (at) in chapter 71 which relates to pearls, precious and semi-precious stones, etc., by substituting for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff number the following respective new entries:—

<i>Tariff Number</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
71.16	Imitation jewellery	
	A. Beads and necklaces of beads	40 per cent
	B. Other	37½ per cent

(au) in chapter 73 which relates to iron and steel and articles thereof:—

- (1) by deleting the word "Of" which occurs in the first line of the description relating to Item 73.10A (1) and substituting therefor "Round, of";
- (2) by substituting (save where the word "(same)" appears) for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff numbers the respective following new entries:—

Tariff Number	Tariff Heading	Import Duty
73.10	(same)	
	A. (same)	
	(1) (same) as amended in	(same)
	(1) above	
	(2) (same)	(same)
	(3) Flat, of width $\frac{1}{4}$ inch to 5 inches and of a thickness not exceeding $\frac{1}{4}$ inch	(same)
	(4) Other	25 per cent
73.12	Hoop and strip of iron or steel, hot-rolled or cold-rolled	Free
	A. Strip of width $\frac{1}{4}$ inch to 5 inches of a thickness exceeding $\frac{1}{4}$ inch	25 per cent
	B. Other	*Free
73.18	(same)	*Free
73.31	(same)	33 $\frac{1}{3}$ per cent
73.32	A. (same)	33 $\frac{1}{3}$ per cent
	B. (same)	33 $\frac{1}{3}$ per cent
73.35	Springs and leaves for springs, of iron or steel:	
	A. Road motor vehicle parts	33 $\frac{1}{3}$ per cent
	B. Other	30 per cent

(av) in chapter 74 which relates to copper and articles thereof, by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

Tariff Number	Import Duty
74.14	33 $\frac{1}{3}$ per cent
74.15A	33 $\frac{1}{3}$ per cent

(aw) in chapter 76 which relates to aluminium and articles thereof, by substituting (save where the word "(same)" appears) for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

Tariff Number	Tariff Heading	Import Duty
76.15	Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of aluminium:	
	A. Sanitary ware	15 per cent
	B. Other	33 $\frac{1}{3}$ per cent
76.16	(same)	
	A. (same)	(same)
	B. (same)	(same)
	C. (same)	33 $\frac{1}{3}$ per cent

- (ax) in chapter 80 which relates to tin and articles thereof, by substituting for the entry in the column headed "Import Duty" opposite to the following tariff number the following new entry:—

Tariff Number	Import Duty
80.06A	33½ per cent

- (ay) in chapter 83 which relates to miscellaneous articles of base material, by substituting (save where the word "(same)" appears) for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

Tariff Number	Tariff Heading	Import Duty
83.01	(same)	(same)
	A. (same)	(same)
	B. Road motor vehicle parts	33½ per cent
	C. Other	15 per cent
83.02	(same)	(same)
	A. (same)	(same)
	B. (same)	(same)
	C. Road motor vehicle parts	33½ per cent
	D. Other	30 per cent
83.04	(same)	33½ per cent
83.10	(same)	40 per cent
83.13	(same)	(same)
	A. (same)	33½ per cent
	B. (same)	(same)
83.14	(same)	33½ per cent

- (az) in chapter 84 which relates to boilers, machinery and mechanical appliances, etc., by substituting (save where the word "(same)" appears) for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

Tariff Number	Tariff Heading	Import Duty
84.06	Internal combustion piston engines	
	A. (same)	(same)
	B. (same)	(same)
	C. (same)	33½ per cent
	D. (same)	(same)
	(1) (same)	(same)
	(2) (same)	(same)
84.10	(same)	(same)
	A. (same)	(same)
	B. Road motor vehicle parts	33½ per cent
	C. Other	30 per cent
84.11	(same)	(same)
	A. (same)	(same)
	B. Road motor vehicle parts	33½ per cent
	C. Other	30 per cent
84.18	(same)	33½ per cent
	A. (same)	(same)
84.21	(same)	33½ per cent
	A. (same)	(same)
	B. (same)	(same)
84.61	(same)	(same)
	A. (same)	(same)
	B. (same)	33½ per cent
	C. (same)	(same)
84.63	(same)	(same)
	A. (same)	(same)
	B. Road motor vehicle parts	33½ per cent
	C. Other	30 per cent
84.64	(same)	33½ per cent
	A. (same)	(same)
	B. (same)	(same)

(ba) in chapter 85 which relates to electrical machinery and equipment and parts thereof, by substituting (save where the word "(same)" appears) for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

Tariff Number	Tariff Heading	Import Duty
85.01	(same)	(same)
	A. (same)	(same)
	B. Road motor vehicle parts	33½ per cent
85.04	C. Other	30 per cent
	(same)	(same)
	A. (same)	(same)
85.08	B. (same)	33½ per cent
	A. (same)	33½ per cent
85.09	B. (same)	33½ per cent
	(1) (same)	33½ per cent
	(2) (same)	(same)
85.19	(same)	33½ per cent
	A. (same)	33½ per cent
	B. (same)	(same)
85.23	C. (same)	(same)
	(same)	(same)
	A. (same)	15 per cent
85.24	B. (same)	(same)
	(same)	(same)
	A. (same)	33½ per cent
	B. (same)	(same)

(bb) in chapter 87 which relates to vehicles, other than railway or tramway rolling-stock and parts thereof, by substituting (save where the word "(same)" appears) for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

Tariff Number	Tariff Heading	Import Duty
87.01	Tractors (other than those falling within the heading number 87.07), whether or not fitted with power take-offs, winches or pulleys:—	
	A. Road tractors for semi-trailers	20 per cent
	B. Other	Free
87.02	(same)	(same)
	A. (same)	(same)
	(1) (same)	33½ per cent
	(2) (same)	45 per cent
	(3) (same)	55 per cent
	(4) (same)	80 per cent
	(5) (same)	(same)
	B. (same)	(same)
C. (same)	(same)	
87.03	D. (same)	(same)
	E. (same)	33½ per cent
	(same)	(same)
	A. (same)	(same)
	B. (same)	(same)
	C. (same)	(same)
	D. (same)	(same)
	E. (same)	33½ per cent

Tariff Number	Tariff Heading	Import Duty
87.06	(same)	
	A. (same)	(same)
	B. (same)	(same)
	C. (same)	33½ per cent
87.09	(same)	33½ per cent
87.12	(same)	
	A. (same)	33½ per cent
	B. (same)	(same)
	C. (same)	(same)
	(1) (same)	(same)
	(2) (same)	(same)
	(3) (same)	(same)
	(4) (same)	(same)
	(5) (same)	(same)
	(6) (same)	(same)
	(7) (same)	(same)
	(8) (same)	(same)
	(9) (same)	(same)
87.14	(same)	
	A. (same)	(same)
	B. (same)	(same)
	C. (same)	(same)
	D. (same)	(same)
	E. (same)	(same)
	F. (same)	(same)
	G. (same)	33½ per cent

(bc) in chapter 90 which relates to optical, photographic, etc., instruments and apparatus, by substituting (save where the word "(same)" appears) for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

Tariff Number	Tariff Heading	Import Duty
90.01	(same)	
	A. Suitable for use with the articles of sub-heading 90.05, 90.07B or 90.09B	(same)
	B. (same)	(same)
90.02	(same)	
	A. Suitable for use with the articles of sub-heading 90.05, 90.07B or 90.09B	(same)
	B. (same)	(same)
90.05	(same)	30 per cent
90.23	(same)	
	A. (same)	33½ per cent
	B. (same)	(same)
	C. (same)	(same)



90.24	(same)	
	A. (same)	33½ per cent
	B. (same)	(same)
	C. (same)	(same)
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor	Free
90.27	(same)	
	A. (same)	(same)
	B. (same)	(same)
	C. Suitable for use in road motor vehicles	33½ per cent
	D. Other	30 per cent
90.28	(same)	
	A. (same)	33½ per cent
	B. (same)	
	(1) (same)	(same)
	(2) (same)	(same)
	C. (same)	(same)

(bd) in chapter 91 which relates to clocks and watches and parts thereof, by substituting for the entry in the column headed "Import Duty" opposite to the following tariff number the following new entry:—

Tariff Number	Import Duty
91.03	33½ per cent

(be) in chapter 94 which relates to furniture, bedding, etc., by substituting for the entries in the column headed "Import Duty" opposite the following tariff numbers the following respective new entries:—

Tariff Number	Import Duty
94.01	33½ per cent
94.02A	33½ per cent
94.03	33½ per cent
94.04	33½ per cent

(bf) in chapter 95 which relates to articles and manufactures of carving or moulding material, by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

Tariff Number	Import Duty
95.01/08A	40 per cent
95.01/08B	33½ per cent

(bg) in chapter 96 which relates to brooms, brushes, etc., by substituting for the entries in the column headed "Import Duty" opposite to the following tariff numbers the following respective new entries:—

Tariff Number	Import Duty
96.01	33½ per cent
96.02B	per dozen Shs. 4/- or 33½ per cent
96.02C (1)	per dozen Shs. 5/50 or 33½ per cent
96.02C (2)	per dozen Shs. 12/50 or 33½ per cent
96.02D	33½ per cent

(bh) in chapter 97 which relates to toys, etc., sports requisites and parts thereof, by substituting for the entry in the column headed "Import Duty" opposite to the following tariff number the following new entry:—

Tariff Number	Import Duty
97.07A	40 per cent

Amendment  
of the  
Schedule  
relating to  
suspended  
duties

6. The Second Schedule to the Customs Tariff Act, 1968 is hereby amended—

(a) by deleting the following entries:—

- (i) the entry which relates to B.T.N. Number 02.01/04 (meat frozen or refrigerated);
- (ii) the entry which relates to B.T.N. Number 07.05B (Dhall);
- (iii) the entry which relates to B.T.N. Number 11.01A (wheat flour);
- (iv) the entry which relates to B.T.N. Number 11.02A (maize meal);
- (v) the entry which relates to B.T.N. Number 21.02 (coffee extracts, essences, etc.);
- (vi) the entry which relates to B.T.N. Number 70.10;
- (vii) the entry which relates to B.T.N. Number 85.23A (insulated electric wire, etc.);

(b) by inserting the following new entries:—

Related Heading	Article	Suspended Duty Amount provided	Duty Amount imposed
73.18	Tubes and pipes of iron and steel	15 per cent	Nil

#### EXPLANATORY NOTE

In this Part the word "(same)" means that the words and the figures in the items as amended shall be the same as at present in the Schedule referred to.

#### PART III

##### BEER CONSUMPTION TAX

Construction  
and  
commence-  
ment  
Cap. 563

7. This Part shall be read as one with the Beer Consumption Tax Act, 1964 and shall be deemed to have come into operation on the 19th June, 1968. The rate of the beer consumption tax shall be two shillings and eighty cents per imperial gallon instead of one shilling sixty cents and section 3 of the Beer Consumption Tax Act, 1964 is hereby amended accordingly.

Passed in the National Assembly on the nineteenth day of July, 1968.

  
.....  
Clerk of the National Assembly