

**THE FINANCE ACT, 2012**

**No. 57 of 2012**

*Date of Assent: 7th January, 2013*

*Date of Commencement: See Section I*

**AN ACT of Parliament to amend the law relating to various taxes and duties and for matters incidental thereto**

**ENACTED** by the Parliament of Kenya, as follows—

**PART I—PRELIMINARY**

Short title and commencement.

**1.** This Act may be cited as the Finance Act, 2012, and shall come into operation, or be deemed to have come into operation, as follows—

- (a) sections 2, 6, 8, 16(b)(ii), 17(a)(iii), 23(a), 23(c), and 25(a)(i) on the 15th June, 2012;
- (b) sections 9(a), 9(b), 10(a), 10(b), 11 and 12, on the 1st July, 2012;
- (c) sections 4, 5, 7, 19, 20, 21, 23, 24, 28, 29, 31 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 53, 54, 55, 56, 57 and 58, on the 1st January, 2013;
- (d) section 18 on 1st July, 2013;
- (e) sections 26 and 27, upon the final announcement of all the results of the first general elections for Parliament under the Constitution of Kenya, 2010;
- (f) all other sections, on publication.

**PART II—CUSTOMS AND EXCISE**

Amendment of section 91 of Cap.472.

**2.** Section 91 of the Customs and Excise Act is amended by inserting the following new subsections immediately after subsection (3)—

(3A) The Commissioner shall consider every application received under this section and shall serve the applicant with a notice of his decision within thirty days of the receipt of the application:

Provided that where the Commissioner fails to communicate his decision in accordance with this subsection, the application shall be deemed to have been granted.

Amendment of section 91 of Cap.472.

3. Section 127C of the Customs and Excise Act is amended in subsection (2) by deleting the words “except in the case of beer and wine, where the value shall be the retail selling price as determined in accordance with the regulations.”

Amendment of section 127E of Cap.472.

4. Section 127E of the Customs and Excise Act is amended by inserting the following new subsection immediately after subsection (4) –

(5) A person shall cease to be a member of the Tribunal if the person –

- (a) resigns from office by notice in writing addressed to the Minister;
- (b) becomes an employee of the Kenya Revenue Authority;
- (c) is absent from three consecutive sittings of the Tribunal without written notification to the Chairman;
- (d) is adjudged bankrupt by a court of competent jurisdiction;
- (e) is convicted of an offence under any tax law or of a criminal offence;

(f) is unable to perform the duties of the office by reason of physical or mental infirmity; or

(g) conducts himself in a manner which is inconsistent with continued membership in the Tribunal.

Amendment of section 127F of Cap.472.

**5.** Section 127F of the Customs and Excise Act is amended—

(a) by deleting subsection (1) and substituting therefor the following new subsection—

(1) A person –

(a) in the case of a dispute arising from an assessment of duty under section 127B, pay the Commissioner that part of the assessed duty not in dispute and thirty percent of the duty in dispute; or

(b) in any other dispute, furnish all excise duty accounts where applicable, and shall pay the amount of duty shown thereon as being due and payable.

(b) in subsection (2), by deleting the words “less the amount of duty which was not disputed” appearing immediately after the words “be refunded to such person”.

Amendment of the section 139 of Cap.472.

**6.** Section 139 of the Customs and Excise Act is amended in subsection (1) by deleting item (i) appearing in paragraph (e) and substituting therefor the following new item—

(i) to the Kenya Defence Forces.

Amendment of section 209 of Cap 472.

**7.** Section 209 of Customs and Excise Act is amended by inserting the following new subsection immediately after subsection (4) –

(5) A person convicted of an offence under subsection (4) may be ordered by the court to make payment to the Commissioner of the whole or such part of the tax assessed by the Commissioner as remains unpaid, either in addition to, or in substitution for any other penalty.

Amendment of  
Third Schedule to  
Cap.472.

**8.** The Third Schedule to the Customs and Excise Act is amended –

- (a) by deleting paragraph (1);
- (b) in paragraph (2), by deleting the expression “Kenya Armed Forces” wherever it occurs and substituting therefor the expression “Kenya Defence Forces”.

Amendment to the  
Fourth Schedule of  
Cap.472.

**9.** The Fourth Schedule to the Customs and Excise Act is amended in the manner specified in –

- (a) item 1 of the First Schedule to this Act;
- (b) item 2 of the First Schedule to this Act;
- (c) item 3 of the First Schedule to this Act.

Amendment to the  
Fifth Schedule of  
Cap.472.

**10.** The Fifth Schedule to the Customs and Excise Act is amended in the manner specified in the –

- (a) item 1 of the Second Schedule to this Act;
- (b) item 2 of the Second Schedule to this Act;
- (c) item 3 of the Second Schedule to this Act;
- (d) item 4 of the Second Schedule to this Act.

### **PART III - VALUE ADDED TAX ACT**

Amendment of  
Second Schedule  
to Cap.476.

**11.** The Second Schedule to the Value Added Tax Act is amended in the manner specified in the Third Schedule to this Act.

Amendment of  
Fifth Schedule to  
Cap.476.

**12.** The Fifth Schedule to the Value Added Tax Act is amended in the manner specified in the Fourth Schedule to this Act.

#### **PART IV—INCOME TAX**

Amendment of  
section 2 of Cap.  
470.

**13.** Section 2 of the Income Tax Act is amended in subsection (1) by deleting the definition of “winnings”.

Amendment of  
section 3 of  
Cap.470.

**14.** Section 3 of the Income Tax Act is amended -

(a) in subsection (2) by inserting the following new paragraph immediately after paragraph (f) -

(g) the amount or value of the consideration from the sale of property or shares in respect of oil companies, mining companies or mineral prospecting companies.

(b) in subsection (3) by inserting the following new paragraph immediately after paragraph (b) -

(c) “sale of property or shares” includes the assignment of rights, sale of companies and businesses, and takeovers or any other non-inventory assets.

Amendment of  
section 10 of  
Cap.470.

**15.** Section 10 of the Income Tax Act is amended -

(a) by deleting paragraph (g);

(b) by inserting the following new paragraph -

(h) the amount or value of the consideration from sale of property or shares in respect of oil companies, mining companies or mineral prospecting companies.

Amendment of  
section 34 of Cap  
470.

**16.** Section 34 of the Income Tax Act is amended –

(a) in subsection (1) by inserting the following new paragraph immediately after paragraph (h) –

(i) tax upon the amount or value of the consideration from sale of property or shares of a resident person charged under section 3(2)(g) shall be charged at the rate provided for under paragraph 5 of the Third Schedule;

(b) in subsection (2) –

(i) by deleting the paragraph relating to “winnings from betting and gaming”;

(ii) by inserting the following new paragraphs immediately after paragraph (i) -

(j) a payment in respect of gains or profits from the business of transmitting messages which is chargeable to tax under section 9(2).

(k) the amount or value of the consideration from the sale of property or shares in respect of oil companies, mining companies or mineral prospecting companies.

Amendment of section 35 of Cap 470.

**17. Section 35 of the Income Tax Act is amended –**

(a) in subsection (1) –

(i) by deleting paragraph (j).

(ii) by inserting the following new paragraph -

(k) the sale of property or shares in respect of oil companies, mining companies or mineral prospecting companies;

(iii) by inserting the following new paragraph immediately after paragraph (k) –

(l) gains or profits from the business of transmitting messages which is chargeable to tax under section 9(2).

(b) in subsection (3) –

(i) by deleting paragraph (i);

(ii) by inserting the following new paragraph at the end thereof -

(j) the sale of property or shares in respect of oil companies, mining companies or mineral prospecting companies.

Amendment of section 52B of Cap.470.

**18.** Section 52B of the Income Tax Act is amended in subsection (1) by deleting the proviso thereto.

Amendment of section 54 of Cap 470.

**19.**Section 54 of the Income Tax Act is amended by deleting subsections (4A) and (4B).

Amendment of section 82 of Cap 470.

**20.**Section 82 of the Income Tax Act is amended by inserting the following new subsections immediately after subsection (2)–

(2A) A person shall be qualified for appointment as a member of the local committee if the person –

(a) holds a degree in taxation, finance, accounting or law from a university recognized in Kenya and has at least five years' experience in a related field;

(b) has met all tax obligations and has not been subject to an order for compounding tax offences;

(c) is of high moral character and integrity;

(d) is not an employee of the Kenya Revenue Authority; and



- (e) in the case of a former public servant, has completed three years since leaving employment.
- (2B) A person shall cease to be a member of the local committee if the person –
- (a) resigns from office by notice in writing addressed to the Minister;
  - (b) becomes an employee of the Kenya Revenue Authority;
  - (c) is absent for three consecutive sittings of the local committee without written notification to the Chairman;
  - (d) is adjudged bankrupt by a court of competent jurisdiction;
  - (e) is convicted of a criminal offence or of an offence under any tax law;
  - (f) is unable to perform the duties of the office by reason of physical or mental infirmity; or
  - (g) conducts himself in a manner inconsistent with continued membership of the local committee.

Amendment of section 83 of Cap.470.

**21.** Section 83 of the Income Tax Act is amended by inserting the following new subsection immediately after subsection (7) –

- (8) The qualifications and disqualifications set out in sections 82(2A) and (2B) shall, with the necessary modifications, apply with respect to the members of the Tribunal.

Amendment of Section 128 of Cap.470.

**22.** Section 128 of the Income Tax Act is amended in subsection (2) by inserting the following new paragraph immediately after paragraph (c) –

(d) by public notice through print media of national circulation.

Amendment of  
First Schedule to  
Cap. 470.

**23.** The First Schedule to the Income Tax Act is amended—

(a) by deleting paragraph 3;

(b) in the proviso paragraph 10, by adding the following immediately after paragraph (iii) –

“and provided further that an exemption under this paragraph –

(A) shall be valid for a period of five years but may be revoked by the Commissioner for any just cause; and

(B) shall, where an applicant has complied with all the requirements of this paragraph, be issued within sixty days of the lodging of the application.

(c) by deleting paragraph 37.

Amendment of  
Second Schedule  
to Cap.470.

**24.** The Second Schedule to the Income Tax Act is amended—

(a) by deleting the expression “or 5(1)(ff)” appearing in item “ee” of subparagraph 1(1);

(b) by deleting item “ff” in subparagraph 5(1);

(c) by inserting the following new paragraph immediately after paragraph 6 –

Expenditure in respect of commercial building.

**6A.** (1) Where a person incurs capital expenditure on the construction of a commercial building to be used in a business carried on by him or his lessee on or after the 1<sup>st</sup> January, 2013, and the person has provided roads, power, water, sewers and other social infrastructure, there shall be deducted, in computing the gains or profits of that person for any year of income in which the building is so used, a deduction equal to twenty five percent per annum.

(2) For the purpose of this paragraph “commercial building” includes a building for use as an office, shop or showroom but shall not include a building which qualifies for deduction under any other paragraph or a building excluded for industrial building deduction under paragraph 5(3) of this Schedule.

(d)in paragraph 26, by deleting the expression “24(1)(a), (c) or (f)” and substituting therefor the expression “24(1)(a), (c), (e) or (f)”.

Amendment of the Third Schedule to Cap 470.

**25.** The Third Schedule to the Income Tax Act is amended in HEAD B as follows -

(a) in item 3 -

(i) by inserting the words “which is chargeable to tax under section 9(2)” immediately after the words “method of communication” appearing in paragraph (l);

(ii) by deleting paragraph (m);

(iii) by adding the following new paragraph at the end thereof -

(n) in respect of the amount or value of the consideration from sale of property or shares, in respect of oil companies, mining companies or mineral prospecting companies, twenty percent of the gross amount payable.

(b) in item 5 –

(i) by deleting paragraph (j);

(ii) by inserting the following new paragraph -

(k) in respect of the amount or value of the consideration from sale of property or shares in respect of oil companies, mining companies or mineral prospecting companies, ten percent of the gross amount payable:

Provided that the tax so deducted shall be final.

#### **PART IV—MISCELLANEOUS**

Repeal of section 5  
of Cap. 5.

**26.** The National Assembly Remuneration Act is amended by repealing section 5.

Repeal of section 5  
of Cap.423.

**27.** The Constitutional Offices (Remuneration) Act is amended by repealing section 5.

Amendment of section 16 of Cap. 469.

**28.** Section 16 of the Kenya Revenue Authority Act is amended by inserting the following new subsection immediately after subsection (3) –

(4) Notwithstanding any other provision of this section, the capital projects of the Authority shall be funded separately.

Insertion of new section 24A in Cap.469

**29.** The Kenya Revenue Authority Act is amended by inserting the following new section immediately after section 24–

Appointment of tax agents.

**24A.**(1) Notwithstanding any provisions of any of the written laws specified in the First Schedule, where a registered or licensed person is required to perform any act, that act may be performed on his behalf by an agent authorised by him.

(2) The Minister may make regulations prescribing conditions to be fulfilled by any person authorised to act as an agent under subsection (1).

Amendment of Section 12 of Cap.485.

**30.** Section 12 of the Capital Markets Act is amended in subsection (2) –

(a) by inserting the word “and” at the end of paragraph (a); and

(b) by deleting the word “and” at the end of paragraph (b).

Amendment to section 2 of Cap.487.

**31.** Section 2 of the Insurance Act is amended by inserting the following new definition in proper alphabetical sequence –

“significant owner” means a person who directly or indirectly holds more than ten percent of the controlling or beneficial interest in a person licenced under this Act”.

Amendment to section 3A of Cap.487.

**32.** Section 3A of the Insurance Act is amended in paragraph (h) by inserting the words “conduct inquiries and” immediately before the words “share information”.

Amendment to section 9 of Cap.487.

**33.** Section 9 of the Insurance Act is amended in subsection (1) by inserting the following new paragraph immediately after paragraph (b) –

(bb) receives a request to conduct an inquiry or investigation by a regulatory authority on a person licensed under this Act; or

Amendment to section 18 of Cap.487.

**34.** Section 18 of the Insurance Act is amended in subsection (4) –

(a) by deleting the words “Advisory Board” and substituting therefor the words “to a regulatory authority”;

(b) by deleting the words “the Advisory Board” appearing in the proviso and substituting therefor the words “regulatory authority”.

Amendment to section 54 of Cap.487.

**35.** Section 54 of the Insurance Act is amended by deleting the words “forty-five” in the proviso to subsection (1) and substituting therefor the word “thirty”.

Amendment to section 61 of Cap.487.

**36.** Section 61 of the Insurance Act is amended in subsection (1) by deleting the words “printed, and four copies thereof authenticated and certified in the prescribed manner shall be”.

Insertion of section 68A in Cap.487.

**37.** The Insurance Act is amended by inserting a new section immediately after section 68 –

Authority to carry out assessment.

**68A.**(1) Notwithstanding any other provisions of this Act, the Authority shall upon receipt of a requisition signed by not less than ten percent of policy holders with the insurers, carry out an assessment of the integrity and moral suitability of the persons managing, controlling or having a significant ownership or significant beneficial interest in a person licensed under this Act.

(2) An assessment under subsection (1) shall be in accordance with the rules of natural justice, the principles of fair trial and such criteria as may be prescribed in regulations.

(3) Upon an assessment under this section, the Authority shall, within reasonable time, convey its findings to the insurer and the person licensed under this Act on whom an assessment has been carried out.

Amendment of section 2 of Cap 488.

**38.** Section 2 of the Banking Act is amended –

(a) in subsection (1)–

(i) by inserting the following new paragraph at the end of the definition of “banking business”–

(d) such other business activity as the Central Bank may prescribe.

(ii) by inserting the following new definitions in proper alphabetical sequence–

“banking group” means a licensed institution and its subsidiaries, non operating holding companies and subsidiaries of its non operating holding companies;

“competent authority” means any of the bodies set out in the Third Schedule;

“co-ordinator” means the Central Bank;

“group” means a non-operating holding company, its subsidiaries and all associated companies of the parent or its subsidiaries;

“non-operating holding company” means a company, other than the institution, which has approved control of an institution and whose activities are limited to holding investments in subsidiaries, holding properties used by group members; raising funds to invest in, or to provide support to, subsidiaries, raising funds to conduct its own limited activities, investing funds on behalf of the group, conducting the banking activities required for its own limited functions, and providing administrative, risk management and financial services to support the efficient operation of the group;

(b) in subsection (2) –

(i) by deleting subparagraphs (iv) and (v) of paragraph (a) and substituting therefor the following-

(iv) its non-operating holding company as its subsidiary;

(v) a subsidiary of a non-operating holding company;



(ii) by inserting the following new subparagraph immediately after subparagraph (v)–

(vi) any person who controls the company or body corporate whether alone or with his associates or with its associates;

(iii) by deleting subparagraph (iii) of paragraph (b);

(c) in subsection (3), by inserting the following new paragraph immediately after paragraph (b)–

“(c) as may be determined by the Central Bank, where a person has the ability to exercise a dominant influence over the management or policies of a company or body corporate on the basis of an agreement or by any other means, regardless of the amount of formal ownership or voting rights”.

Amendment of section 3 of Cap 488.

**39.** Section 3 of the Banking Act is amended by inserting the following new subsection immediately after subsection (2)–

(3) Where an institution conducts business through an agent, the institution shall be liable for the acts or omissions of the agent in so far as such acts or omissions relate to that business.

Amendment of section 11 of Cap 488.

**40.** Section 11 of the Banking Act is amended –

(a) by inserting the following new subsection immediately after subsection (1A)–

**(1B)** If the Central Bank determines that the interest of a group of two or more persons are so inter-related as to cause them to be considered as a single person or that an associate relationship exists, then for the purposes of this section, the total indebtedness of that group shall be combined and shall be deemed to be in respect of a single person or a person and the person's associates;

(b) by inserting the following new subsection immediately after subsection (8)–

“(9) The provisions of subsections (1) and (2) shall apply to a banking group on a consolidated basis”.

Amendment of section 13 of Cap 488.

**41.** Section 13 of the Banking Act is amended in subsection (1)–

(a) by inserting the following new paragraph immediately after paragraph (d)–

“(e) a non-operating holding company approved by the Central Bank”.

(b) by inserting the following proviso at the end of the subsection –

“Provided that a non-operating holding company shall obtain prior written approval from the Central Bank before acquiring or holding more than twenty-five percent of the share capital of an institution”.

Repeal and substitution of section 18 of Cap 488.

**42.** The Banking Act is amended by repealing section 18 and replacing it with the following new section–

Ratio between  
capital and  
Assets.

**18.**(1) The Central Bank may prescribe the minimum ratios which shall be maintained by institutions and banking groups as between their core capital and total capital on one hand and their risk-weighted assets (including their total loans and advances) and risk-weighted off balance sheet items on the other and for that purpose, may also determine the method of classifying and evaluating assets:

Provided that the Central Bank may prescribe higher minimum ratios based on its assessment of an institution's or banking group's risk profile.

(2)A non-operating holding company or any other vehicle of ownership which controls a group shall, in relation to its business, maintain adequate capital and adequate forms of liquidity to demonstrate that it is a source of strength for the institution and shall comply with any regulations issued by the Central Bank on minimum ratios or capital requirements in any other form.

Amendment of  
section 21 of Cap  
488.

**43.** Section 21 of the Banking Act is amended by inserting the following new paragraph immediately after paragraph (2)–

(3) The financial statements shall be in accordance with international financial reporting standards, including applicable consolidated accounting principles for groups.

(4) The Central Bank may, for regulatory purposes, require an additional accounting consolidation which excludes insurance and such other subsidiaries as the Central Bank may prescribe.

Repeal and replacement of section 22 of Cap 488.

**44.** The Banking Act is amended repealing section 22 and replacing it with the following new section—

Accounts to be exhibited.

**22.** (1) Every institution shall-

- (a) exhibit throughout the year in a conspicuous position in every office and branch in Kenya' a copy of its last audited financial statements which shall be in conformity with the minimum financial disclosure requirements prescribed from time to time by the Central Bank together with the full and correct names of all persons who are officers of the institution in Kenya; and
- (b) within three months of the end of each financial year, cause a copy of the balance sheet and last audited income statements for that financial year to be published in a newspaper with wide circulation.

(2) The financial statements shall be in keeping with international financial reporting standards, including applicable consolidated accounting principles for groups.

Amendment of section 28 of Cap 488.

**45.** Section 28 of the Banking Act is amended—

- (a) in subsection (2) by inserting the words “non-operating” immediately before the words “holding Company”;
- (b) by inserting the following new subsection immediately after subsection (2)—

(3) In addition to information required from institutions and their agencies pursuant to subsection (2), the Central Bank shall require in writing any associate, non-operating holding company or subsidiary company or any person holding a significant shareholding in an institution, to provide the Central Bank or its appointed agent such information or documents, including financial statements and other financial records, as it may deem necessary to determine whether the provisions of this Act are being duly complied with, and to ascertain-

- (a) the legal, managerial and operational structure of a group or banking group;
- (b) the risk profile of a group or banking group and its individual subsidiaries;
- (c) the way in which internal risk management is organized and conducted within a group or banking group; and
- (d) the corporate, financial and other linkages existing between members of a group or banking group.

Amendment of section 31 of Cap.488.

**46.** Section 31 of the Banking Act is amended in subsection (4) by inserting the words “and the Sacco Societies Act, 2008, and public utility companies” immediately after the words “Microfinance Act, 2006”.

Amendment of section 32 of Cap 488.

**47.** Section 32 of the Banking Act is amended by inserting the following new subsections immediately after subsection (3) –

(4) The Central Bank may assist investigative agencies or other authorities in matters related to suspected fraud or malfeasance in institutions by identifying such matters for referral to or at the request of, such agencies or authorities.

(5) For purposes of this Act, the Central Bank shall be the coordinator of the consolidated supervision of groups, and as such may appoint a competent authority from -

(a) amongst the bodies set out in the Third Schedule, or

(b) any other entity or entities with expertise in the relevant field

to carry out an inspection of the operations of the associate, holding or subsidiary company of an institution, or of any person who exercises control of an institution, in order to satisfy itself that the operations of such associate, company or other person are not detrimental to the safety and soundness of the institution concerned.”

Insertion of section 32B of Cap 488.

**48.** The Banking Act is amended by inserting the following new section immediately after section 32A –

Examination and control of Groups.

**32B.** (1) The Central Bank may upon receipt of a report under section 32(5) –

(a) require changes to the legal or management structure of a group or banking group if it determines that such structures in their current form constitute an impediment to the discharge of the Central Bank’s supervisory responsibilities; and

- (b) require a group or banking group to retain a single auditor to provide an overall review of the group or banking group, including such consolidated financial statements as the Central Bank may prescribe.

Amendment of  
section 33 of Cap  
488.

**49.** Section 33 of the Banking Act is amended by inserting the following new subsection immediately after subsection (1) –

(1A) If the Central Bank determines–

- (a) that any member of a group other than an institution has committed any violation of this Act, or
- (b) that the activities of any such member are having a detrimental impact on the institution or may jeopardize the interest of depositors;

the Central Bank may direct the member to eliminate such irregularities within such period as it may determine.

(1B) The Central Bank may appoint a competent authority from amongst the bodies set out in the Third Schedule or any other entity with expertise in the relevant field to carry out the enforcement of the direction issued under subsection (1A).

(1C) The Central Bank may, in addition to the actions specified under subsection (1B), further direct the concerned party to—

- (a) suspend any further investment by the institution in a subsidiary company;
- (b) suspend the exercise of a non-operating holding company's control of the institution;
- (c) suspend transactions between any associated entity and the institution; or
- (d) suspend participation of any person in the affairs of the institution.

Amendment  
section 34 of  
Cap. 488

of **50.** Section 34 of the Banking Act is amended by inserting the following new sub-section immediately after sub-section 3 –

(3A) For the avoidance of doubt –

- (a) the Central Bank shall not place an institution under statutory management in terms of sub-section (2)(b) for a period exceeding two years;
- (b) A manager appointed under this section shall not serve in such office for a period exceeding two years.

(3B) Any person, officer of the Central Bank or manager who contravenes sub-section (3A) commits an offence and shall be liable, on conviction, to a fine not exceeding three million shillings or to imprisonment for a term not exceeding three years, or to both.



Insertion of a new Schedule to Cap. 488. **51.** The Banking Act is amended by inserting the following new Schedule immediately after the Second Schedule –

**THIRD SCHEDULE**

**(s.32(5))**

**COMPETENT AUTHORITIES**

1. The Central Bank of Kenya;
2. The Capital Markets Authority;
3. The Insurance Regulatory Authority;
4. The Retirement Benefits Authority;
  
5. The Communications Commission of Kenya;
6. The SACCO Societies Regulatory Authority;
7. Such other Regulatory Authority established by an Act of Parliament and specified by the Minister by notice in the gazette for purpose of this Act.

Amendment of section 2 of Cap.491.

**52.** Section 2 of the Central Bank of Kenya Act is amended –

- (a) by inserting the following new definitions in their proper alphabetical sequence –

“authorized money remittance provider” means a money remittance operator licensed by the Bank under section 33B to carry out the business of money remittance;

“authorized mortgage finance Company” means a mortgage finance company licensed by the Bank under section 33B;

“money remittance operator” means a company incorporated in Kenya whose main object consists of the acceptance of monies for the purpose of transmitting them to persons resident in Kenya or another country as prescribed by the Bank by regulations;

- (b) by deleting the definition of “authorized dealer” and substituting therefor the following new definition -

“authorized dealer” means an authorized bank, authorized bureau, authorized mortgaged finance company or an authorised money remittance provider licensed by the Bank under section 33 B;

- (c) in the definition of “foreign exchange business”—

- (i) by deleting paragraph (b) and substituting therefor the following new paragraph—

- (b) in relation to an authorized foreign exchange bureau, means the business of—

- (i) buying or selling foreign currency; or

- (ii) settling payments to or from Kenya as prescribed by the Central Bank;

- (d) by inserting the following new paragraphs immediately after paragraph (b)—

(ba) in relation to an authorized money remittance operator, the business of foreign exchange transfer consisting of the acceptance of monies for the purpose of transmitting them to persons resident in Kenya or another country as prescribed by the Bank.

(bb) in relation to a specified bank, the business of—

1. buying, selling, borrowing or lending foreign currency or other business involving transaction in foreign currency;

(ii) settling payments to or from Kenya or in Kenya between, residents and non-residents;

(bc) in relation to a specified mortgage finance Company, the business of—

- 2. buying, selling, borrowing or lending foreign currency, or any other business involving transactions in foreign currency;
- 3. settling payments to or from Kenya or in Kenya between residents and non-residents.

(e) in relation to any other person or body of persons specified by the Bank under section 33A, such business transactions as the Bank may permit.

Insertion of section 2A in Cap. 503

**53.**The Scrap Metal Act is amended by inserting the following new section immediately after section 2 –

Registration of dealers.

2A(1) Notwithstanding any other provision of this Act, the Minister may prescribe conditions for the registration and regulation of persons dealing in scrap metal.

(2) A person who breaches a condition prescribed under subsection (1) is guilty of an offence and shall be liable on conviction to a fine not exceeding five million shillings, or imprisonment for a term not exceeding five years, or to both.

Insertion of a new section 38 in Cap 526.

**54.** The Auctioneers Act is amended by inserting the following new section immediately after section 37–

Act not to apply to Customs auctions. **38.** The provisions of this Act shall not apply to any auction conducted in accordance with the provisions of the East African Community Customs Management Act.

Amendment of section 45 of Act No.3 of 1997. **55.** Section 45 of the Retirement Benefits Act is amended by inserting the following new subsection immediately after subsection (8)–

(9) The costs of an interim administrator of a scheme shall be a charge on the Fund.

Amendment to section 2 of Central Depositories Act No. 4 of 2000. **56.** Section 2 of the Central Depositories Act, 2000 is amended by deleting the definition of the term eligible securities” and replacing therefor with the following –

“eligible securities” means any securities as defined under the Capital Markets Act that have been approved for immobilization with a central depository by the Capital Markets Authority in consultation with the Minister, including but not limited to any security which has been prescribed by a securities exchange for demobilization with a central depository under Section 13”.

Amendments of section 4 of the Accountants Act, 2008. **57.** Section 4 of the Accountants Act, 2008 is amended in subsection (2) by inserting a new paragraph immediately after paragraph (c) as follows –

(d) such other class as the Council may establish.

Amendments of the First Schedule to No. 15 of 2008. **58.** The First Schedule to the Accountants Act is amended in paragraph 1 by –

(a) deleting subparagraph (1) and substituting therefor the following a new subparagraph –

(1) The Chairman shall be elected during the annual general meeting of the Institute.

(b) by deleting subparagraph (3) and substituting therefor a new subparagraph as follows –

(3) A person elected as chairman in subsection (1) shall hold office for a non- renewable term of two years.

Amendment to section 26 of Act No. 10 of 2011.

**59.** The Salaries and Remuneration Commission Act is amended in Section 26 by -

(a) re-numbering the existing provision as sub-section (1); and

(b) inserting the following new sub-section immediately after the existing provision –

(2) The power to make Regulations shall be exercised only after a draft of the proposed Regulations has been approved by the National Assembly.

Amendment to section 25 of Act No. 16 of 2011.

**60.** The Commission on Revenue Allocation Act is amended in section 25 by -

(a) re-numbering the existing provision as sub-section (1); and

(b) inserting the following new sub-section immediately after the existing provision –

(2) For the avoidance of doubt, the power to make Regulations shall be exercised only after a draft of the proposed Regulations has been approved by the National Assembly.

**FIRST SCHEDULE****(s.9)**

Amendment of the Fourth Schedule to the Customs and Excise Act, Cap 472.

**FOURTH SCHEDULE****PART I**

1. Delete the following tariff numbers, descriptions and rates of export duty thereof.

<i>Tariff No.</i>	<i>Goods Description</i>	<i>Rate of Duty</i>
4101.40.00	Hides and skins of equine animals	40% or Sh.20 per kg
4103.10.00	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not debarred or split, other than those excluded by Note 1 (b) or 1(c) to this Chapter, of goats.	40% or Sh.20 per kg
4301.70.00	Raw furskins of seal, whole, with or without head, tail or paws.	40% or Sh.20 per kg
4301.13.00	Whole skins of lamb, with or without head, tail or paws, not assembled, the following: astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb.	20%
8002.00.10	Tin waste and scrap	20%
8105.00.00	Bismuth and articles thereof including waste and scrap	20%
8110.20.20	Waste and scrap of beryllium	20%
8207.30.00	Waste and scrap of titanium	20%

2. Insert the following tariff numbers, descriptions and rates of export duty thereof –

<i>Tariff No.</i>	<i>Goods Description</i>	<i>Rate of Duty</i>
8002.00.00	Tin waste and scrap	20%
8106.00.00	Bismuth and articles thereof including waste and scrap	20%
8107.30.00	Waste and scrap of cadmium and articles thereof	20%
8110.20.00	Waste and scrap of antimony and articles thereof	20%

3. Delete the existing rates of duty in respect of the following Tariff numbers and descriptions in the first and second columns respectively and insert the rates shown in the Third Column -

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Duty Rate</i>
4101.20.00	Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved.	80% or Sh.40 per Kg
4101.50.00	Whole hides and skins, of weight exceeding 16 kg.	80% or Sh.40 per Kg
4101.90.00	Other, including butts, bends and bellies.	80% or Sh.40 per Kg
4102.10.00	Raw skins of sheep or lamb (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), with wool on, whether or not split, other than those excluded by Note 1 (c) to Chapter 41.	80% or Sh.40 per Kg
4102.21.00	Raw skins of sheep or lambs (pickled, but not tanned, parchment-dressed or further prepared), without wool on whether or not split, other than those excluded by Note 1 (c) to Chapter 41.	80% or Sh.40 per Kg



<i><b>Tariff No.</b></i>	<i><b>Tariff Description</b></i>	<i><b>New Duty Rate</b></i>
4102.29.00	Other raw skins of sheep or lamb (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), with wool on, whether or not split, other than those excluded by Note 1 (c) to Chapter 41.	80% or Sh.40 per Kg
4103.10.00	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not debarred or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter, of goats.	80% or Sh.40 per Kg
4103.20.00	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not debarred or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter, of reptiles.	80% or Sh.40 per Kg
4103.30.00	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not debarred or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter, of swine.	80% or Sh.40 per Kg
4103.90.00	Other raw hides and skins other than of reptiles, goats or kids.	80% or Sh.40 per Kg
4301.10.00	Raw furskins of mink, whole, with or without head, tail or paws.	80% or Sh.40 per Kg
4301.30.00	Raw furskins of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws.	80% or Sh.40 per Kg
4301.60.00	Raw furskins of fox, whole, with or without head, tail or paws.	80% or Sh.40 per Kg
4301.70.00	Raw furskins of seal, whole, with or without head, tail or paws.	80% or Sh.40 per Kg
4301.80.00	Other raw furskins, whole, with or without head, tail or paws.	80% or Sh.40 per Kg
4301.90.00	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use.	80% or Sh.40 per Kg

**SECOND SCHEDULE****(S.10)**

Amendment of the Fifth Schedule to the Customs and Excise Act, Cap 472.

**FIFTH SCHEDULE****PART I**

1. Delete the following tariff numbers, descriptions and rates of excise duty thereof.

<b>Tariff No.</b>	<b>Goods Description</b>	<b>Rate of Duty</b>
2009.80.00	Juices of any other single fruit or vegetable, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	7%
2106.90.90	Other food preparations not elsewhere specified or included.	7%
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion.	130%
2710.11.10	Motor spirit (gasoline), regular.	Per 1000L @ 20 <sup>0</sup> C Shs.19,505.00
2710.11.20	Motor spirit (gasoline), premium.	Per 1000L @ 20 <sup>0</sup> C Shs.19,895.00.
2710.11.30	Aviation spirit.	Per 1000L @ 20 <sup>0</sup> C Shs.19,895.00.
2710.11.40	Spirit type jet fuel.	Per 1000L @ 20 <sup>0</sup> C Shs.19,895.00
2710.11.50	Special boiling point spirit and white spirit.	Per 1000L @ 20 <sup>0</sup> C Shs.8,500.00.
2710.11.90	Other light oils and preparations.	Per 1000L @ 20 <sup>0</sup> C Shs.8,500.00.

2. Insert the following tariff numbers, descriptions and rates of excise duty thereof –

<b>Tariff No.</b>	<b>Goods Description</b>	<b>Rate of Duty</b>
2009.81.00	Juices of Cranberry fruit ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> ), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	7%

<b>Tariff No.</b>	<b>Goods Description</b>	<b>Rate of Duty</b>
2009.89.00	Juices of any other single fruit or vegetable, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.-- Other- Juice of any other single fruit or vegetable:	7%
2106.90.91	Food supplements	7%
2106.90.99	Other food preparations not elsewhere specified or included.	7%
2403.11.00	Water pipe tobacco specified in Subheading Note 1 to this Chapter	130%
2403.19.00	Other smoking tobacco, whether or not containing tobacco substitutes in any proportion.	130%
2710.12.10	Motor spirit (gasoline), regular.	Per 1000L @ 20 <sup>0</sup> C Shs.19,505.00
2710.12.20	Motor spirit (gasoline), premium.	Per 1000L @ 20 <sup>0</sup> C Shs.19,895.00.
2710.12.30	Aviation spirit.	Per 1000L @ 20 <sup>0</sup> C Shs.19,895.00.
2710.12.40	Spirit type jet fuel.	Per 1000L @ 20 <sup>0</sup> C Shs.19,895.00
2710.12.50	Special boiling point spirit and white spirit.	Per 1000L @ 20 <sup>0</sup> C Shs.8,500.00.
2710.12.90	Other light oils and preparations.	Per 1000L @ 20 <sup>0</sup> C Shs.8,500.00.

3. Delete the rates of duty in respect of the following tariff numbers and descriptions in the first and second column and insert the rates shown in the third column.

<b>Tariff No.</b>	<b>Tariff Description</b>	<b>Rate of Duty</b>
2203.00.10	Stout and porter	Sh.70 per litre or 50% whichever is higher
2203.00.90	Other beer made from malt	Sh.70 per litre or 50%, whichever is higher
2206.00.10	Cider	Sh.70 per litre or 50% whichever is higher
2206.00.20	Opaque beer	Sh.70 per litre or 50% whichever is higher
2206.00.90	Other fermented beverages	Sh.70 per litre or 50% whichever is higher
2204.10.00	Sparkling wine of fresh grapes including fortified wines, grape must	Sh.80 per litre or 50% whichever is higher

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>
2204.21.00	Other wine in containers holding 2 litres or less	Sh.80 per litre or 50% whichever is higher
2204.29.00	Other wine in containers holding more than 2 litres	Sh.80 per litre or 50% whichever is higher
2204.30.00	Other grape must	Sh.80 per litre or 50% whichever is higher
2205.10.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances in containers of 2 litres or less	Sh.80 per litre or 50% whichever is higher
2205.90.00	Vermouth and other wines of such fresh grapes flavoured with plants or aromatic substances, in containers of more than 2 litres	Sh.80 per litre or 50% whichever is higher

4. Part III of the Fifth Schedule to the Customs and Excise Act is amended by –

(a) deleting the words “or 40% of the retail selling price” appearing at the end of item 6 and replacing with “or 50% whichever is higher”.

(b) inserting the following new items immediately after item 6 as follows –

7. Excise duty on fees charged for money transfer services by cellular phone service providers, banks, money transfer agencies and other financial service providers shall be ten percent

8. Excise duty on other fees charged by financial institutions shall be ten percent.

### THIRD SCHEDULE

(S.11)

Amendment of the Second Schedule to the Value Added Tax Act, Cap.476

### SECOND SCHEDULE

#### EXEMPT GOODS

#### PART I

1. Delete the following tariff numbers and descriptions thereof –

<i>Tariff No.</i>	<i>Goods Description.</i>
0101.10.00.	Live pure-bred breeding horses, asses, mules and hinnies
0101.90.00	Other live horses, asses, mules and hinnies.
0102.10.00	Live pure-bred breeding bovine animals.
0102.90.00	Other live bovine animals.
0105.19.00	Other live poultry weighing not more than 185g.
0207.32.00	Meat of ducks, geese or guinea fowls, not cut in pieces, fresh or chilled.
0207.33.00	Meat of ducks, geese or guinea fowls, not cut in pieces, frozen.
0207.34.00	Fatty livers of ducks, geese or guinea fowls, fresh or chilled.
0207.35.00	Other meat and edible offal of ducks, geese or guinea fowls, fresh or chilled.
0207.36.00	Other meat and edible offal of ducks, geese or guinea fowls, frozen.
0208.20.00.	Frogs' legs, fresh, chilled or frozen
0301.10.00	Live ornamental fish.
0302.12.00	Pacific, Atlantic and Danube Salmon, fresh or chilled.
0302.40.00	Herrings, fresh or chilled.
0302.50.00	Cod, fresh or chilled.
0302.61.00	Sardines, sardinella, brisling or sprats, fresh or chilled.
0302.62.00	Haddock, fresh or chilled.
0302.63.00	Coalfish, fresh or chilled.
0302.64.00	Mackerel, fresh or chilled.
0302.65.00.	Dogfish and other sharks, fresh or chilled

<b><i>Tariff No.</i></b>	<b><i>Goods Description.</i></b>
0302.66.00	Eels, fresh or chilled.
0302.67.00	Sword fish ( <i>Xiphias gladius</i> ), excluding livers and roes, fresh or chilled.
0302.68.00	Tooth fish ( <i>Dissostichus ssp</i> ), excluding livers and roes, fresh or chilled.
0302.69.00.	Other fish, fresh or chilled
0302.70.00	Livers and roes of fish, fresh or chilled.
0303.21.00	Trout, frozen.
0303.22.00	Atlantic salmon and Danube salmon, frozen.
0303.51.00	Herrings ( <i>clupea harengus</i> , <i>clupea pallasii</i> ), excluding livers and roes, frozen
0303.52.00	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes, frozen.
0303.61.00	Sword fish ( <i>xiphias gladius</i> ), excluding livers and roes, frozen.
0303.62.00	Tooth fish ( <i>Dissostichus ssp.</i> ), excluding livers and roes, frozen.
0303.71.00	Sardines, frozen.
0303.72.00	Haddock, frozen.
0303.73.00	Coalfish, frozen.
0303.74.00	Mackerel, frozen.
0303.75.00	Dogfish and other sharks, frozen.
0303.76.00	Eels, frozen.
0303.77.00	Sea bass, frozen.
0303.78.00	Hake, frozen.
0303.79.00	Other fish, frozen.
0303.80.00	Livers and roes of fish, frozen.
0304.11.00	Swordfish ( <i>Xiphias gladius</i> ) fillet, whether or not minced, fresh or chilled.
0304.12.00	Toothfish ( <i>Dissostichus ssp.</i> ) fillet, whether or not minced fresh or chilled.
0304.19.00	Other fish fillet and fish meat, whether or not minced, fresh or chilled.
0304.20.00	Frozen fillets of fish.
0304.21.00	Swordfish ( <i>Xiphias gladius</i> ) meat, whether or not minced, frozen.
0304.22.00	Toothfish ( <i>Dissostichus spp.</i> ) meat, whether or not minced, frozen.

<b><i>Tariff No.</i></b>	<b><i>Goods Description.</i></b>
0304.29.00	Other fish meat, whether or not minced, frozen.
0304.90.00	Other fish fillets and other fish meat (whether or not minced), frozen.
0306.13.00	Shrimps and prawns, frozen.
0306.23.00	Shrimps and prawns, not frozen.
0407.00.00	Birds' eggs, in shell, fresh, preserved or cooked.
0603.10.00	Cut flowers, and flower buds, fresh
0709.10.00	Globe artichokes, fresh or chilled.
0709.52.00	Truffles, fresh or chilled.
0709.90.00	Other vegetables, fresh or chilled.
0802.40.00	Chestnuts ( <i>Castanea</i> spp.), fresh or dried, whether or not shelled or peeled.
0802.50.00	Pistachios, fresh or dried, whether or not shelled or peeled.
0802.60.00	Macadamia nuts whether or not shelled or peeled, fresh or dried.
0803.00.00	Bananas, including plantains, fresh or dried.
0808.20.00	Pears and quinces, fresh.
0809.20.00	Cherries, fresh.
1001.10.10	Durum wheat especially prepared for sowing
1001.90.10	Other wheat and meslin specially prepared for sowing.
1002.00.10	Rye specially prepared for sowing
1002.00.90	Other rye
1003.00.10	Barley specially prepared for sowing
1003.00.90	Other Barley
1004.00.00	Oats.
1007.00.00	Grain sorghum.
1008.20.00	Millet.
1102.10.00	Rye flour.
1102.30.00	Rice flour.
1201.00.00	Soya beans, whether or not broken.
1202.10.00	Groundnuts, not roasted or otherwise cooked, in shell.
1202.20.00	Groundnuts, not roasted or otherwise cooked, shelled, whether or not broken.
1207.20.00	Cotton seeds, whether or not broken.
1211.10.00	Liquorice roots.
1212.10.00	Locust beans, including locust bean seeds.
1212.20.00	Seaweeds and other algae.

<b><i>Tariff No.</i></b>	<b><i>Goods Description.</i></b>
1212.30.00	Apricot, peach or plum stones and kernels.
2302.20.00	Bran, sharps and other residues of rice, whether or not in the form of pellets.
2710.11.10	Motor spirit (gasoline) regular
2710.11.20	Motor spirit (gasoline), premium.
2710.11.30	Aviation spirit
2710.11.40	Spirit type jet fuel.
2710.11.50	Special boiling point spirit and white spirit.
2710.11.90	Other light oils and preparations.
4103.10.00	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not debarred or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41, of goats or kids
4402.00.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.
9301.11.00	Self-propelled artillery weapons (for example, guns, howitzers and mortars), other than revolvers, pistols and the arms of heading 93.07.
9301.19.00	Other artillery weapons (for example, guns, howitzers and mortars).

**2. Insert the following tariff numbers and descriptions thereof –**

<b><i>Tariff No.</i></b>	<b><i>Goods Description.</i></b>
0101.21.00	Pure-bred breeding horses
0101.29.00	Other horses
0101.30.10	Pure-bred breeding asses
0101.30.90	Other asses
0101.90.10	Other Pure-bred breeding animals
0101.90.90	Mules and hinnies
0102.21.00	Pure-bred breeding cattle
0102.29.00	Other cattle
0102.31.00	Pure-bred breeding buffalo
0102.39.00	Other buffalo



<b><i>Tariff No.</i></b>	<b><i>Goods Description.</i></b>
0102.90.10	Other Pure-bred breeding animals
0102.90.90	Other live bovine animals
0105.13.00	Duck
0105.14.00	Geese
0105.15.00	Guinea fowls
0207.41.00	Meat and edible offal of duck, not cut in pieces, fresh or chilled
0207.42.00	Meat and edible offal of duck, not cut in pieces, frozen
0207.43.00	Fatty livers of duck, fresh or chilled
0207.44.00	Other meat and edible offal of duck, fresh or chilled
0207.45.00	Other meat and edible offal of duck, frozen
0207.51.00	Meat and edible offal of geese, not cut in pieces, fresh or chilled
0207.52.00	Fatty livers, fresh or chilled
0207.53.00	
0207.54.00	Other Meat and edible offal of geese, fresh or chilled
0207.55.00	Other Meat and edible offal of geese, frozen
0207.60.00	Meat and edible offal of guinea fowls
0208.60.00	Meat and edible offal of camels and other camelids (Camelidae)
0301.11.00	Live Freshwater ornamental fish
0301.19.00	Other live ornamental fish
0302.13.00	fresh or chilled pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), excluding fish fillets and other fish meat of heading 03.04
0302.14.00	fresh or chilled atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ), excluding fish fillets and other fish meat of heading 03.04
0302.24.00	Turbots ( <i>Psetta maxima</i> ), excluding livers and roes
0302.41.00	Herrings ( <i>Cluppea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes
0302.42.00	Anchovies ( <i>Engraulis</i> spp.), excluding livers and roes
0302.43.00	Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ), excluding livers and roes
0302.44.00	Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), excluding livers and roes

<b><i>Tariff No.</i></b>	<b><i>Goods Description.</i></b>
0302.45.00	Jack and horse mackerel ( <i>Trachurus</i> spp.), excluding livers and roes
0302.46.00	Cobia ( <i>Rachycentron canadum</i> ), excluding livers and roes
0302.47.00	Swordfish ( <i>Xiphias gladius</i> ), excluding livers and roes
0302.51.00	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes
0302.52.00	Haddock ( <i>Melanogrammus aeglefinus</i> ), excluding livers and roes
0302.53.00	Coalfish ( <i>Pollachius virens</i> ), excluding livers and roes
0302.54.00	Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.), excluding livers and roes
0302.55.00	Alaska Pollack ( <i>Theraga chalcogramma</i> ), excluding livers and roes
0302.56.00	Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> ), excluding livers and roes
0302.59.00	Other fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes
0302.71.00	Tilapias ( <i>Oreochromis</i> spp.), excluding livers and roes
0302.72.00	Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), excluding livers and roes
0302.73.00	Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp. <i>Mylopharyngodon piceus</i> ), excluding livers and roe
0302.74.00	Eels ( <i>Anguilla</i> spp.), excluding livers and roes
0302.79.00	Snake heads, excluding livers and roes
0302.81.00	Dogfish and other sharks, excluding livers and roes
0302.82.00	Rays and skates ( <i>Rajidae</i> ), excluding livers and roes
0302.83.00	Toothfish ( <i>Dissostichus</i> spp.), excluding livers and roes
0302.84.00	Seabass ( <i>Dicentrarchus</i> spp.), excluding livers and roes
0302.85.00	Seabream ( <i>Sparidae</i> ), excluding livers and roes
0302.89.00	Other fish, excluding livers and roes :
0302.90.00	Livers and roes of fish fresh or chilled
0303.12.00	Other Pacific salmon ( <i>Oncorhynchus gorbuscha</i> ,

<i><b>Tariff No.</b></i>	<i><b>Goods Description.</b></i>
	Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)
0303.13.00	Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Huchohucho</i> ), frozen, excluding fish fillets and other fish meat of heading 03.04. Salmonidae, excluding livers and roes :
0303.14.00	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chryso</i> ), frozen, excluding fish fillets and other fish meat of heading 03.04. Salmonidae, excluding livers and roes :
0303.23.00	Tilapias ( <i>Oreochromis</i> spp.), excluding livers and roes
0303.24.00	Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), excluding livers and roes
0303.25.00	Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), excluding livers and roes
0303.26.00	Eels ( <i>Anguilla</i> spp.), excluding livers and roes
0303.34.00	Turbots ( <i>Psetta maxima</i> ), excluding livers and roes
0303.53.00	Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ), excluding livers and roes
0303.54.00	Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )
0303.55.00	Jack and horse mackerel ( <i>Trachurus</i> spp.), excluding livers and roes
0303.56.00	Cobia ( <i>Rachycentron canadum</i> ), excluding livers and roes
0303.57.00	Swordfish ( <i>Xiphias gladius</i> ), excluding livers and roes
0303.63.00	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes
0303.64.00	Haddock ( <i>Melanogrammus aeglefinus</i> ), excluding livers and roes
0303.65.00	Coalfish ( <i>Pollachius virens</i> ), excluding livers and roes

<b><i>Tariff No.</i></b>	<b><i>Goods Description.</i></b>
0303.66.00	Hake (Merluccius spp., Urophycis spp.), excluding livers and roes
0303.67.00	Alaska Pollack (Theraga chalcogramma), excluding livers and roes
0303.68.00	Blue whittings (Micromesistius poutassou, Micromesistius australis), excluding livers and roes
0303.69.00	Other Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae. , excluding livers an
0303.81.00	Dogfish and other sharks, , excluding livers and roes
0303.82.00	Rays and skates (Rajidae), , excluding livers and roes
0303.83.00	Toothfish (Dissostichus spp.) , excluding livers and roes
0303.84.00	Seabass (Dicentrarchus spp.), excluding livers and roes
0303.89.00	Other fish, excluding livers and roes
0303.90.00	Livers and roes of other fish, frozen
0304.31.00	Tilapias(Oreochromis spp.), Fresh or chilled fillets
0304.32.00	Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus sp, Fresh or chilled fillets
0304.33.00	Nile Perch(Lates niloticus), Fresh or chilled fillets
0304.39.00	Snakeheads, Fresh or chilled fillets
0304.41.00	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) Fresh or chilled fillets
0304.42.00	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster). Fresh or chilled fillets
0304.43.00	Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), Fresh or chilled fillets,
0304.44.00	Fish of the families Bregmacerotidae, Euclichthyidae,

<b><i>Tariff No.</i></b>	<b><i>Goods Description.</i></b>
	Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, Fresh or chilled fillets
0304.45.00	Swordfish ( <i>Xiphias gladius</i> ), Fresh or chilled fillets
0304.46.00	Toothfish ( <i>Dissostichus</i> spp.), Fresh or chilled fillets
0304.49.00	Fresh or chilled fillets of other fish
0304.51.00	Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius</i> , <i>carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.), fillets fresh or chilled
0304.52.00	Salmonidae, fillets fresh or chilled
0304.53.00	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, fresh or chilled
0304.54.00	Swordfish ( <i>Xiphias gladius</i> ), fillets fresh or chilled
0304.55.00	Toothfish ( <i>Dissostichus</i> spp.) , fillets fresh or chilled
0304.59.00	Other fish fillets, fresh or chilled
0304.61.00	Frozen fillets of Tilapias ( <i>Oreochromis</i> spp.)
0304.62.00	Frozen fillets of Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)
0304.63.00	Frozen fillets of Nile Perch ( <i>Lates niloticus</i> )
0304.69.00	Frozen fillets of snakeheads
0304.71.00	Frozen fillets of Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )
0304.72.00	Haddock ( <i>Melanogrammus aeglefinus</i> )
0304.73.00	Frozen fillets of Coalfish ( <i>Pollachius virens</i> )
0304.74.00	Frozen fillets of Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)
0304.75.00	Frozen fillets of Alaska Pollack ( <i>Theraga chalcogramma</i> )
0304.79.00	Frozen fillets of Other fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae :
0304.81.00	Frozen fillets of Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus</i> )

<b><i>Tariff No.</i></b>	<b><i>Goods Description.</i></b>
	kisutch, <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )
0304.82.00	Frozen fillets of Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )
0304.83.00	Frozen fillets of Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )
0304.84.00	Frozen fillets of Swordfish ( <i>Xiphias gladius</i> )
0304.85.00	Frozen fillets of Toothfish ( <i>Dissostichus</i> spp.)
0304.86.00	Frozen fillets of Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )
0304.87.00	Frozen fillets of Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> )
0304.89.00	Frozen fillets of Other fish
0304.93.00	Other frozen parts of Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)
0304.94.00	Other frozen parts of Alaska Pollack ( <i>Theraga chalcogramma</i> )
0304.95.00	Other frozen parts of Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack ( <i>Theraga chalcogramma</i> )
0304.99.00	Other frozen parts of fish
0306.15.00	Frozen Norway lobsters ( <i>Nephrops norvegicus</i> )
0306.16.00	Frozen Cold-water shrimps and prawns ( <i>Pandalus</i> spp., <i>Crangon crangon</i> )

<b><i>Tariff No.</i></b>	<b><i>Goods Description.</i></b>
0306.17.00	Other Frozen shrimps and prawns
0306.19.00	Other frozen crustaceans, whether in shell or not
0306.24.00	Crabs, not frozen
0306.25.00	Norway lobsters ( <i>nephrops norvegicus</i> ), not frozen
0306.26.00	Cold water shrimps and prawns ( <i>pendalus</i> spp, <i>crangon</i> <i>crangon</i> ), not frozen
0306.27.00	Other shrimps and prawns, not frozen
0306.29.00	Other crustaceans, including flours, meals and pellets of crustaceans, fit for human consumption
0407.11.00	Fertilised eggs for incubation of fowls of the species <i>Gallus domesticus</i> ,
0407.19.00	Other Fertilised eggs for incubation
0407.21.00	Other fresh eggs of fowls of the species <i>Gallus domesticus</i> 25%
0407.29.00	Other fresh eggs
0407.90.00	Other birds eggs
0603.15.00	Cut flowers and flower buds of Lilies ( <i>Lilium</i> spp.)
0709.91.00	fresh or chilled Globe artichokes
0709.92.00	fresh or chilled Olives
0709.93.00	fresh or chilled Pumpkins, squash and gourds ( <i>Cucurbita</i> spp.)
0709.99.00	Other fresh or chilled vegetables
0713.34.00	Bambara beans ( <i>Vigna subterranea</i> or <i>Voandzeia subterranea</i> ), shelled, whether or not skinned or split.
0713.35.00	Cow peas ( <i>vigna unguiculata</i> ), shelled, whether or not skinned or split
0713.60.00	Pigeon peas ( <i>Cajanus cajan</i> ), fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.
0714.30.00	Yams ( <i>Dioscorea</i> spp.), fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.
0714.40.00	Taro ( <i>Colocasia</i> spp.), fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.
0714.50.00	Yautia ( <i>Xanthosoma</i> spp.), fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.
0801.12.00	Coconuts, in the inner shell (endocarp)
0802.41.00	Chestnuts ( <i>Castanea</i> spp.), fresh or dried, in shell
0802.42.00	Chestnuts ( <i>Castanea</i> spp.), fresh or dried, shelled
0802.51.00	Pistachios, fresh or dried, in shell
0802.52.00	Pistachios, fresh or dried, shelled

<i><b>Tariff No.</b></i>	<i><b>Goods Description.</b></i>
	Macadamia nuts, fresh or dried, in shell
0802.61.00	
0802.62.00	Macadamia nuts, fresh or dried, shelled
0802.70.00	Kola nuts (Cola spp.), fresh or dried
0802.80.00	Areca nuts, fresh or dried
0803.10.00	Plantains, fresh or dried.
0803.90.00	Other bananas, fresh or dried.
0808.30.00	Pears, fresh
0808.40.00	Quinces, fresh
0809.21.00	Sour cherries (Prunus cerasus), fresh
0809.29.00	Other cherries, fresh
0810.70.00	Persimmons, fresh
1001.11.00	Seed of Durum wheat
1001.19.00	Other Durum wheat
1001.91.00	Seed of meslin
1001.99.10	Hard Wheat
1001.99.90	Other wheat and meslin
1002.10.00	Rye seed
1002.90.00	Other rye
1003.10.00	Barley seed
1003.90.00	Other barley
1004.10.00	Oat seed
1004.90.00	Other oats
1007.10.00	Sorghum seed
1007.90.00	Other grain soughum
1008.21.00	Millet seed
1008.29.00	Other millet
1008.40.00	Fonio (Digitaria spp.)
1008.50.00	Quinoa (Chenopodium quinoa)
1008.60.00	Triticale
1201.10.00	Soya beans seed
1201.90.00	Other Soya beans, whether or not broken.
1202.41.00	Ground-nuts, not roasted or otherwise cooked In shell
1202.42.00	Ground-nuts, not roasted or otherwise cooked Shelled, whether or not broken
1207.21.00	Cotton seed
1207.29.00	Other Seeds of cotton whether or not broken
1212.21.00	Seaweeds and other algae, fit for human consumption
1212.29.00	Other seaweeds and other algae
2710.12.10	Motor Spirit (gasoline) regular



<b><i>Tariff No.</i></b>	<b><i>Goods Description.</i></b>
2710.12.20	Motor Spirit (gasoline) premium
2710.12.30	Aviation Spirit
2710.12.40	Spirit type Jet Fuel
2710.12.50	Special boiling point spirit and white spirit
2710.12.90	Other light oils and preparations
4402.10.00	Wood charcoal of bamboo, whether or not agglomerated
4402.90.00	Other wood charcoal, whether or not agglomerated
9301.10.00	Artillery weapons, (for example, guns, howitzers and mortars)

#### **FOURTH SCHEDULE**

**(S. 11)**

Amendment of the Fifth Schedule to the Value Added Tax Act, Cap.476

#### **FIFTH SCHEDULE**

##### **PART B – ZERO –RATED GOODS**

3. Delete the following tariff numbers and descriptions thereof –

<b><i>Tariff No.</i></b>	<b><i>Goods Description.</i></b>
0401.30.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 6%.
1209.26.00	Timothy grass seed, of a kind used for sowing.
2306.70.00	Oil-cake and other solid residues of maize (corn) germ, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No.23.04 or 23.05.
2309.90.00	Other preparations of a kind used in animal feeding.
2936.10.00	Provitamins, unmixed.
2937.31.00	Epinephrine.
2937.39.00	Other catecholamine hormones, their derivatives and structural analogues.
2937.40.00	Amino-acids derivatives.
3001.10.00	Glands and other organs, dried, whether or not powdered.

<b><i>Tariff No.</i></b>	<b><i>Goods Description.</i></b>
3102.70.00	Calcium cyanamide.
3103.20.00	Basic slag.
3104.10.00	Carnallite, sylvite and other crude natural potassium salts.
3702.51.00	Other photographic film on rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; for colour photograph (polychrome) of a width not exceeding 16mm and a length not exceeding 14m.
3808.91.10	Naphthalene balls insecticides.
3808.91.20	Mosquito coils, chips, nets and similar insecticidal products designed for use by burning or heating.
3808.91.90	Other insecticides put up in forms or packings for retail sale or preparations or articles.
3808.92.00	Fungicides.
3808.93.00	Herbicides, anti-sprouting products and plant growth regulators.
3808.94.00	Disinfectants put up in forms or packings for retail sale or preparations or articles.
3808.99.00	Rodenticides and other similar products, put up in forms of packings for retail sale or as preparations or articles (for example sulphur-treated bands, wicks and candles, and fly-papers.
3813.00.00	Preparations and charges for fire-extinguishers: charged fire extinguishing grenades.
4818.40.10	Sanitary towers and tampons
5601.10.00	Sanitary towels and tampons
7010.10.00	Ampoles of a kind used for the conveyance or packing of goods.
8433.90.90	Parts of harvesting or threshing machinery including straw or fodder balers, grass or hay mowers, of machines for cleaning, sorting or grading eggs, fruit or other agricultural produce other than parts of lawn mowers.
8448.41.00	Shuttles for weaving machines (looms) or of their auxiliary machinery.
8471.10.00	Analogue or hybrid automatic data processing machines.
8711.10.00	Motor cycles with reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc.
8711.20.00	Motor cycles with reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc.

<b><i>Tariff No.</i></b>	<b><i>Goods Description.</i></b>
9018.49.10	Dentists chair incorporating dental equipment or any other dental appliances classifiable in heading No.90.18.

4. Insert the following tariff numbers and descriptions thereof –

<b><i>Tariff No.</i></b>	<b><i>Goods Description.</i></b>
0401.40.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter , of a fat content, by weight, exceeding 6 % but not exceeding 10%
0401.50.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 10 %
2309.90.10	Premixes used in the manufacture of animal and poultry feeds
2309.90.90	Other, Preparations of a kind used in animal feeding.
3808.91.11	Naphthalene balls containing bromomethane (methyl bromide) or Bromochloromethane
3808.91.19	Other naphthalene balls
3808.91.21	Mosquito coils, chips, mats and similar products designed for use by burning or heating , Containing bromomethane (methyl bromide) or Bromochloromethane
3808.91.29	Other, Mosquito coils, chips, mats and similar products designed for use by burning or heating
3808.91.91	Other Insecticides: containing bromomethane (methyl bromide) or bromochloromethane
3808.91.99	- Other Insecticides:
3808.92.10	Fungicides ,Containing bromomethane (methyl bromide) or bromochloromethane
3808.92.90	Other, Fungicides

<b><i>Tariff No.</i></b>	<b><i>Goods Description.</i></b>
3808.93.10	Herbicides, anti sprouting products and plant-growth regulators, Containing bromomethane (methyl bromide) or bromochloromethane
3808.93.90	Other, herbicides, anti sprouting products and plant-growth regulators
3808.94.10	Disinfectants containing bromomethane (methyl bromide) or bromochloromethane
3808.94.90	Other, Disinfectants
3808.99.10	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).Containing bromomethane (methyl bromide) or bromochloromethane
3808.99.90	Other, insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)
3813.00.10	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades, Containing bromochlorodifluoromethane, bromotrifluoromethane or Dibromotetrafluoroethanes
3813.00.20	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades Containing methane, ethane or propane hydrobromofluorocarbons (HBFCs)
3813.00.30	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades., Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs)
3813.00.40	Preparations and charges for fire-extinguishers; charged

<i><b>Tariff No.</b></i>	<i><b>Goods Description.</b></i>
	fire-extinguishing grenades, containing bromochloromethane
3813.00.90	Other preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.
7010.10.10	Ampoules, for pharmaceutical products
7010.10.90	Other ampoules
8433.90.00	Parts of harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37,
8711.10.10	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars, with reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc: With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc
8711.10.90	Motorcycles ambulances with reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc u
8711.20.10	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc
8711.20.90	Motorcycles ambulances with reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc
9402.10.10	Dentists chairs and parts thereof
9619.00.10	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of an material