

[No. 4 of 1987

GOVERNMENT OF ZAMBIA

ACT

No. 4 of 1987

Date of Assent: 19th April, 1987

An Act to amend the Customs and Excise Act

[24th April, 1987

ENACTED by the Parliament of Zambia

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 1987, and shall be read as one with the Customs and Excise Act, hereinafter referred to as the principal Act.

Short title and commencement.
Cap. 662

(2) This Act shall be deemed to have come into operation on the 31st January, 1987.

2. Section *eighty-five* of the principal Act is amended by the deletion of subsection (1) and the substitution therefor of the following subsection:

Amendment of section 85

(1) For the purposes of assessing the amount of any customs duty or surtax payable *ad valorem* on any goods imported into Zambia, the sum of the cost price and the other costs, charges and expenses, as calculated in accordance with subsections (2) and (3) respectively, shall be accepted as the value of such goods at the time when the duty or surtax become payable.

3. The customs tariff set out in the First Schedule to the principal Act is amended by the deletion of each item, the Heading number of which appears in column (A) of the table contained in Appendix I hereto, and the substitution therefor of the respective item, if any, set out in column (B) of the same table.

Amendment of First Schedule

4. The excise tariff set out in the Second Schedule to the principal Act is amended to the extent indicated in Appendix II hereto.

Amendment of Second Schedule

5. The principal Act is amended by the deletion of the Fourth Schedule thereto and the replacement therefor of the Fourth Schedule set out in Appendix III.

Amendment of Fourth Schedule

APPENDIX I

(Section 3)

AMENDMENT TO THE FIRST SCHEDULE

Each item, the Heading number of which appears in Column A below, is deleted and the respective item, if any, set out in Column B below is substituted therefor.

Column (A)	Column (B)			
Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
01.02.10	01.02.10	For slaughter	30%	No.
01.02.99	01.02.99	Other	30%	No.
01.03.10	01.03.10	For slaughter	30%	No.
01.04.11	01.04.11	Sheep	30%	No.
01.04.19	01.04.19	Goats	30%	No.
01.05.00	01.05.00	Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls:		
	01.05.11	Day old chicks:		
		Grand parent (breeding) stock	Free	No.
	01.05.19	Other	30%	No.
	01.05.90	Other	30%	No.
01.06.10	01.06.10	Zoo animals, dogs and cats	15%	No.
01.06.99	01.06.99	Other	15%	No.
02.01.00	02.01.00	Meat and edible offals of the animals falling within heading No. 01.01.00, 01.02.00, 01.03.00 or 01.04.00, fresh, chilled or frozen:		
		Meat of bovine animals;		
	02.01.11	With bone-in	50%	kg
	02.01.19	Boneless	50%	kg
	02.01.20	Meat of sheep or goats	50%	kg
	02.01.30	Meat of swine	50%	kg
	02.01.40	Meat of horses, asses, mules or hin- nles	50%	kg
02.02.00	02.02.00	Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen	50%	kg
02.03.00	02.03.00	Poultry liver, fresh, chilled, frozen, salted or in brine	50%	kg
02.04.00	02.04.00	Other meat and edible offals, fresh, chilled or frozen	50%	kg
02.05.00	02.05.00	Pig fat free of lean meat and poultry fat (not rendered or solvent- extracted), fresh, chilled, frozen, salted, in brine, dried or smoked	50%	kg
02.06.00	02.06.00	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked:		
	02.06.10	Bacon, ham and other meat of domestic swine	50%	kg
	02.06.90	Other	50%	kg
03.01.10	03.01.10	Live fish, aquarium	50%	kg
03.01.90	03.01.90	Other	50%	kg
03.02.00	03.02.00	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process	30%	kg
03.03.00	03.03.00	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water	100%	kg

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
04.01.00	04.01.00	Milk and cream, fresh, not concentrated or sweetened	50%	litre/kg	
04.02.00	04.02.00	Milk and cream, preserved, concentrated or sweetened:			
	04.02.10	Specially prepared for infants	Free	kg	
	04.02.20	Milk in powder or granules	15%	kg	
	04.02.30	Cream	50%	kg	
	04.02.90	Other	50%	kg	
04.03.00	04.03.00	Butter	30%	kg	
04.04.00	04.04.00	Cheese and curd:	50%	kg	
04.05.10					
04.05.20	04.05.10	For hatching	Free	Tens	
04.05.30	04.05.90	Other	30%	Tens	
04.06.00	04.06.00	Natural honey	100%	kg	
04.07.00	04.07.00	Edible products of animal origin, not elsewhere specified or included	50%	kg	
05.01.00	05.01.00	Human hair, unworked, whether or not washed or scoured; waste of human hair	50%	kg	
05.02.00	05.02.00	Pigs' hogs' and boars' bristles or hair; badger hair and other brush-making hair; waste of such bristles and hair	30%	kg	
05.03.00	05.03.00	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material	30%	kg	
05.04.00	05.04.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof:			
	05.04.10	Hog and other sausage casings	Free	kg	
	05.04.90	Other	30%	kg	
05.12.00	05.12.00	Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not out to shape; powder and waste of shells	30%	kg	
05.15.10	05.15.10	Pet foods	75%	kg	
05.15.90	05.15.90	Other	30%	kg	
07.05.21	07.05.21	Beans	30%	kg	
07.05.22	07.05.22	Cow peas	30%	kg	
07.05.23	07.05.23	Gram or dhal	30%	kg	
07.05.29	07.05.29	Other	30%	kg	
08.02.11	08.02.11	Oranges	30%	kg	
08.02.12	08.02.12	Mandarines, tangerines, etc., and other similar citrus hybrids	30%	kg	
08.02.13	08.02.13	Lemons and limes	30%	kg	
08.02.14	08.02.14	Grape fruit	30%	kg	
08.02.15	08.02.15	Other	30%	kg	
08.03.00	08.03.00	Figs, fresh or dried	50%	kg	
08.04.10	08.04.10	Fresh	50%	kg	
08.04.90	08.04.90	Dried	50%	kg	
08.05.00	08.05.00	Nuts other than those falling within heading No. 08.01.00, fresh or dried, shelled or not	50%	kg	
08.06.10	08.06.10	Apples	50%	kg	
08.06.90	08.06.20	Pears and quinces	50%	kg	
08.07.00	08.07.00	Stone fruit, fresh	50%	kg	
08.08.00	08.08.00	Berries, fresh	50%	kg	
08.09.00	08.09.00	Other fruit, fresh	50%	kg	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
08.10.00	08.10.00	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	75%	kg	
08.11.00	08.11.00	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	75%	kg	
08.12.00	08.12.00	Fruit, dried, other than that falling within heading Nos 08.01.00, 08.02.00, 08.03.00, 08.04.00 or 08.05.00	75%	kg	
08.13.00	08.13.00	Peel of lemons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions	75%	kg	
11.01.10	11.01.10	Of wheat or of meslin	30%	kg	
11.01.99	11.01.99	Other	30%	kg	
11.02.11	11.02.11	Semolina	30%	kg	
11.02.19	11.02.19	Other	30%	kg	
11.02.21	11.02.21	Of oats	30%	kg	
11.02.22	11.02.22	Of rice	30%	kg	
11.02.23	11.02.23	Of samp	30%	kg	
11.02.24	11.02.24	Of other maize	30%	kg	
11.02.29	11.02.29	Other	30%	kg	
11.02.91	11.02.91	Rolled oats	30%	kg	
11.02.93	11.02.93	Maize	30%	kg	
11.02.94	11.02.94	Rice	30%	kg	
11.02.99	11.02.99	Other	30%	kg	
11.03.10	11.03.10	Pea and gram flour	30%	kg	
11.03.90	11.03.90	Other	30%	kg	
11.05.00	11.05.00	Flour, meal and flakes of potato	30%	kg	
11.06.00	11.06.00	Flour and meal of sago and manioc, arrow-root, salep and other roots and tubers falling within heading No. 07.06.00	30%	kg	
11.07.10	11.07.10	Malted barley	15%	kg	
11.09.00	11.09.00	Wheat gluten, whether or not dried	15%	kg	
12.01.11	12.01.11	Not shelled	30%	kg	
12.01.12	12.01.12	Shelled	30%	kg	
12.01.20	12.01.20	Copra	30%	kg	
12.01.30	12.01.30	Soya beans	30%	kg	
12.01.81	12.01.81	Palm nuts and kernels	30%	kg	
12.01.82	12.01.82	Linseed	30%	kg	
12.01.90	12.01.90	Others, not in bulk	50%	kg	
12.02.00	12.02.00	Flours or meals of oil seeds or oleaginous fruit, non-defatted (excluding mustard flour)	30%	kg	
12.04.00	12.04.00	Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane	50%	kg	
12.08.00	12.08.00	Chicory roots, fresh or dried, whole or cut, unroasted; locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading	30%	kg	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
12.09.00	12.09.00	Cereal straw and husks, unprepared or chopped but not otherwise prepared	30%	kg	
14.01.00	14.01.00	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark	30%	kg	
14.02.00	14.02.00	Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eelgrass)	30%	kg	
14.03.00	14.03.00	Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava couch-grass and istle), whether or not in bundles or hanks	30%	kg	
14.05.00	14.05.00	Vegetable products not elsewhere specified or included	30%	kg	
15.03.00	15.03.00	Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way	15%	kg	
16.01.00	16.01.00	Sausages and the like, of meat, meat offal or animal blood	50%	kg	
17.03.90	17.03.90	Other	50%	kg	
18.01.00	18.01.00	Cocoa beans, whole or broken, raw or roasted	30%	kg	
18.02.00	18.02.00	Cocoa shells, husks, skins and waste	30%	kg	
18.03.00	18.03.00	Cocoa paste (in bulk or in block), whether or not defatted	30%	kg	
18.04.00	18.04.00	Cocoa butter (fat or oil)	30%	kg	
18.05.10	18.05.10	In bulk	30%	kg	
18.05.90	18.05.90	Not in bulk	50%	kg	
18.06.10	18.06.10	Unsweetened	30%	kg	
19.01.00	19.01.00				
19.02.00	19.02.00	Malt extract; preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa:			
	19.02.10	Specially prepared for infants	Free	kg	
	19.02.20	Specially prepared for invalids	Free	kg	
	19.02.30	Pudding and cake powders	50%	kg	
	19.02.90	Other	30%	kg	
21.06.10	21.06.10	Prepared baking powder	50%	kg	
21.07.20	21.07.20	Saccharin tablets and other artificial sweetening tablets	Free	kg	
21.07.40	21.07.40	Junket powder or tablets	75%	kg	
21.07.62	21.07.62	Flavouring preparations and essences	75%	kg	
21.07.63	21.07.63	Confectionery	75%	kg	
22.01.00	22.01.00	Waters, including spa waters and aerated waters; ice and snow	100%	litre	
24.01.00	24.01.00	Unmanufactured tobacco; tobacco refuse:			
		Not stripped:			
	24.01.11	Virginia flue cured	30%	kg	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
	24.01.19	Other	30%	kg	
	24.01.21	Wholly or partly stripped: Virginia flue cured	30%	kg	
	24.01.29	Other	30%	kg	
	24.01.30	Tobacco refuse	30%	kg	
24.02.10	25.02.10	Cigars, cigarillos and cheroots	100%	kg	
24.02.20	24.02.20	Cigarettes	100%	kg	
	24.02.90	Other	50%	kg	
25.07.00	25.07.00	Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07.00; mullite; ohamotte and dinas earths	15%	kg	
25.18.20	25.18.20	Calcined	30%	kg	
25.20.00	25.20.00	Gypsum; anhydrite; calcined typsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters especially prepared for use in dentistry	50%	kg	
25.21.00	25.21.00	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	50%	kg	
25.22.20	25.22.20	Quicklime and slaked lime	30%	kg	
25.23.10	25.23.10	Cement clinker	15%	Tonne	
25.23.90	25.23.90	Other	15%	Tonne	
25.24.00	25.24.00	Asbestos	15%	Quintal	
27.07.00	27.07.00	Oil and other products of distillation of high temperature coal tar; similar products as defined in Note 2 to this Chapter			
27.07.10	27.07.10	Suitable for use as motor spirit (or as constituents thereof)	50%	Dekalitre	
	27.07.90	Other	15%	Litre	
77.10.23	27.10.23	90 Octane and over	50%	Dekalitre	
27.10.24	27.10.24	Less than 90 Octane	50%	Dekalitre	
27.10.27	27.10.27	90 Octane	50%	Dekalitre	
27.10.28	27.10.28	Less than 90 Octane	50%	Dekalitre	
27.10.41	27.10.41	When imported through a pipeline	50%	Dekalitre	
27.10.42	27.10.42	When otherwise imported	50%	Dekalitre	
27.10.61	27.10.61	In bulk	30%	Dekalitre	
27.10.62	27.10.62	Not in bulk	50%	Dekalitre	
27.10.80	27.10.80	Low sulphur fuel oil	50%	Dekalitre	
27.11.00	27.11.00	Petroleum gases and other gaseous hydrocarbons	15%	kg	
27.12.20	27.12.20	Not in bulk	30%	kg	
27.13.92	27.13.92	Not in bulk	30%	kg	
27.17.00	27.17.00	Electric current	30%	100kwh	
28.04.20	28.04.20	Not in bulk	50%	kg	
28.19.00	28.19.00	Zinc oxide and zinc peroxide	30%	kg	
28.30.00	28.30.00	Chlorides, oxychlorides and hydroxy-chlorides; iodides and oxyiodides:			
	28.30.10	In bulk	15%	kg	
	28.30.20	Not in bulk	30%	kg	
28.31.00	28.31.00	Hypochlorites; commercial calcium hypochlorites; chlorites; hypobromites:			
	28.31.10	In bulk	15%	kg	
	28.31.20	Not in bulk	30%	kg	

Column (A)	Column (B)			
Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
28.32.00	28.32.00	Chlorates and perchlorates; bromates and perbromates; iodates and periodates:		
	28.32.10	In bulk	15%	kg
	28.32.20	Not in bulk	30%	kg
28.33.00				
28.34.00				
28.38.16	28.38.16	Alum	50%	kg
28.40.20	28.40.20	Not in bulk	30%	kg
28.48.20	28.48.20	Not in bulk	30%	kg
29.26.11	29.26.11	Saccharin and other artificial sweetening materials	Free	kg
32.09.31	32.09.31	Water thinnable paint, not limewash	50%	kg
32.09.32	32.09.32	Oil paint and aluminium paints	50%	Litre
32.09.39	32.09.39	Other	50%	kg
32.09.40	32.09.40	Pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paints or enamel media	50%	kg
32.09.50	32.09.50	Stamping foils	30%	kg
32.09.61	32.09.61	Laundry blue	30%	kg
32.09.69	32.09.69	Other	30%	kg
32.13.10	32.13.10	Printing inks	20%	kg
33.01.11	33.01.11	Pine oil	30%	kg
33.01.12	33.01.12	Citrus oil	30%	kg
33.01.13	33.01.13	Nandi oil	30%	kg
33.01.19	33.01.19	Other	30%	kg
33.01.20	33.01.20	Not in bulk	30%	kg
33.04.91	33.04.91	In bulk	30%	kg
33.04.99	33.04.99	Not in bulk	30%	kg
33.05.19	33.05.19	Other	100%	Litre
33.05.99	33.05.99	Other	50%	Litre
34.01.10	34.01.10	Toilet soap in tablet form	50%	Quintal
34.01.20	34.01.20	Shaving soap	50%	kg
34.01.30	34.01.30	Common, laundry and household soap	50%	Quintal
34.01.90	34.01.90	Other	50%	Quintal
34.02.10	34.02.10	Of a kind used as a substitute for soap	50%	kg
34.03.00	34.03.00	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70 per cent or more by weight of petroleum oils or of oils obtained from bituminous minerals	30%	kg
34.05.20	34.05.20	Boot and shoe polish	50%	kg
34.05.30	34.05.30	Floor and furniture polish	50%	kg
34.05.40	34.05.40	Metal polishes (including plate powder)	50%	kg
34.05.90	34.05.90	Other	50%	kg
35.02.00	35.02.00	Albumins, albuminates and other albumin derivatives	15%	kg
35.03.00	35.03.00	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass	30%	kg

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
35.06.00	35.06.00	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg	30%	kg	
35.07.00	35.07.00	Enzymes; prepared enzymes not elsewhere specified or included	15%	kg	
36.02.10	36.02.10	Dynamite	30%	kg	
36.02.20	36.02.20	Gelignite	30%	kg	
36.02.30	36.02.30	Dynagel	30%	kg	
36.02.90	36.02.90	Other	30%	kg	
36.05.90	36.05.90	Other	100%	kg	
36.06.00	36.06.00	Matches (excluding Bengal matches)	30%	Hundred	
36.08.00	36.08.00	Pyro-cerium and other pyrophoric alloys in all forms; articles of combustible materials	50%	kg	
37.02.90	37.02.90	Other	30%	kg	
37.05.20	37.05.20	Developed photo mechanical film	50%	kg	
38.01.00	38.01.00	Artificial graphite; colloidal graphite, other than suspensions in oil	30%	kg	
38.11.00	38.11.00	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers).			
38.11.10	38.11.10	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products and rodenticides for use in agriculture	Free	kg	
38.11.90	38.11.90	Other	30%	kg	
39.02.30	39.02.30	Monofil, of which any cross-sectional dimension exceeds 1mm	30%	kg	
39.02.43	39.02.43	Flexible of an internal diameter not exceeding 50.00mm	30%	kg	
39.02.44	39.02.44	Rigid, of an internal diameter not exceeding 203mm	30%	kg	
39.02.49	39.02.49	Other	30%	kg	
39.02.50	39.02.50	Rods, sticks and profile shapes, whether or not surface-worked, but not otherwise worked	30%	kg	
39.02.69	39.02.69	Other	30%	kg	
39.02.70	39.02.70	Waste and scrap	30%	kg	
39.02.90	39.02.90	Other	30%	kg	
39.03.00	39.03.00	Regenerated cellulose; cellulose nitrate, cellulose acetate and other chemical cellulose esters, cellulose ethers and other chemical derivatives of cellulose plasticised or not for example collodions, colluloid vulcanised fibre:			
	39.03.10	Sausage casings	Free	kg	
	39.03.90	Other	30%	kg	
	39.04.90	Other	30%	kg	
39.05.00	39.05.00	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for			

Column (A)	Column (B)			
Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
	example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber	30%	kg	
39.07.15	39.07.15	30%	kg	
39.07.39	39.07.39	30%	kg	
39.07.70	39.07.70	30%	kg	
40.06.40	40.06.40	30%	kg	
40.06.52	40.06.52	30%	kg	
40.06.90	40.06.90	30%	kg	
40.08.30	40.08.30	30%	kg	
40.08.90	40.08.90	30%	kg	
40.11.10	40.11.10	30%	kg	
	New pneumatic tyres of a kind normally used on motor cars	30%	kg	
40.11.99	40.11.99	30%	kg	
44.01.00	44.01.00			
	Fuel wood, in logs in billets, in twigs or in faggots; wood waste, including sawdust	50%	kg	
44.02.00	44.02.00			
	Wood charcoal (including shell and nut charcoal), agglomerated or not	50%	kg	
44.03.20	44.03.20	50%	cu metre	
44.03.30	44.03.30	50%	cu metre	
44.03.91	44.03.91	50%	cu metre	
44.03.99	44.03.99	50%	cu metre	
44.04.10	44.04.10	50%	cu metre	
44.04.90	44.04.90	50%	cu metre	
44.05.10	44.05.10	50%	cu metre	
44.05.90	44.05.90	50%	cu metre	
44.07.00	44.07.00	50%	cu metre	
44.08.00	44.08.00			
	Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn	50%	kg	
44.09.00	44.09.00			
	Hoopwood; split poles; piles, pickets and stakes of wood pointed but not sawn lengthwise; chipwood; pulp wood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for clarification of liquids; wooden storks, roughly trimmed but not turned, bent, or otherwise worked, suitable for the manufacture of walking-sticks, umbrella handles, tool handles or the like	50%	kg	
44.11.00	44.11.00			
	Fibre building board of wood or other vegetable material, whether or not bonded with natural or artificial resins or with other organic binders	30%	kg	
44.12.00	44.12.00	30%	kg	
44.13.11	44.13.11			
	Wood wool and wood flour	30%	cu metre	
	Parquet flooring fingers, loose, not exceeding 127mm x 26mm x 13mm	30%	cu metre	
44.13.12	44.13.12	30%	cu metre	
44.13.13	44.13.13	30%	cu metre	
44.13.91	44.13.91	30%	cu metre	
44.13.99	44.13.99	30%	cu metre	
44.14.00	44.14.00			
	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm	30%	cu. metre	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
44.16.00	44.16.00	Cellular wood panels, whether or not faced with base metal	30%	cu.metre	
44.17.00	44.17.00	'Improved' wood, in sheets, blocks or the like	30%	kg	
44.22.00	44.22.00	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, including staves	30%	kg	
44.24.00	44.24.00	Household utensils of wood	50%	kg	
44.27.91	44.27.91	Articles of furniture	100%	kg	
44.27.92	44.27.92	Standard lamps, table lamps and other lamps and lighting fittings	100%	kg	
44.27.93	44.27.93	Smokers requisites	100%	kg	
44.27.94	44.27.94	Beads	100%	kg	
44.27.95	44.27.95	Bracelets, brooches, earrings, necklaces and other articles of personal adornment	100%	—	
44.27.99	44.27.99	Other	100%	—	
44.28.00	44.28.00	Other articles of wood	50%	kg	
45.02.20	45.02.20	Strips, reinforced with paper, of a type used for tipping cigarettes	15%	kg	
45.02.30	45.02.30	Floor coverings	30%	kg	
45.04.20	45.04.20	Floor coverings	30%	kg	
46.03.10	46.03.10	Bee-hives	30%	kg	
48.01.80	48.01.80	Paperboard (including cardboard)	15%	kg	
48.06.00					
48.11.00	48.11.00	Wallpaper and linocrusta; window transparencies of paper	30%	kg	
48.12.00	48.12.00	Floor coverings prepared on a base of paper or paperboard, whether or not cut to size with or, without a coating of linoleum compound	30%	kg	
48.15.40	48.15.40	Writing paper	30%	kg	
48.15.51	48.15.51	Plain	30%	kg	
48.15.52	48.15.52	Printed	30%	kg	
48.15.60	48.15.60	Gummed paper	30%	kg	
48.15.70	48.15.70	Blotting paper	30%	kg	
48.15.80	48.15.80	For electrical insulation purposes	30%	kg	
48.15.90	48.15.90	Other	30%	kg	
48.16.00	48.16.00	Boxes, bags and other packing containers, of paper or paperboard; box files, letter trays and similar articles, of paper, paperboard, of a kind commonly used in offices, shops and the like:			
48.16.10	48.16.10	Of a minimum standard of three ply, bitumenised or not; of metallised, waxed or laminated paper	15%	kg	
48.16.20	48.16.20	Pictorial seed packets	Free	kg	
48.16.90	48.16.90	Other	30%	kg	
48.17.00	48.17.00				
48.21.20	48.21.20	Sanitary towels, pads and tampons	30%	kg	
49.06.10	49.06.10	Plans and drawings	15%	kg	
49.06.20	49.06.20	Manuscripts and typescripts	15%	kg	
49.07.30	49.07.30	Cheque books	30%	kg	
49.08.10	49.08.10	Ceramic transfers	30%	kg	
49.08.90	49.08.90	Other	30%	kg	
49.08.10	49.09.10	Approved pictorial cards, of religious subjects excluding greetings cards	15%	kg	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
49.11.20	49.11.20	Publicity matter, not being commercial advertising matter, relating to fairs, travel and exhibitions			
49.11.50	49.11.50	Christmas, New Year, birthday and similar greeting cards, not being advertising matter	30%	kg	
49.11.60	49.11.60	Advertising matter	50%	kg	
49.11.70	49.11.70	Tickets, flat or in rolls	50%	kg	
49.11.90	49.11.90	Other	50%	kg	
55.01.00	55.01.00	Cotton, not carded or combed	50%	kg	
55.02.00	55.02.00	Cotton linters	30%	kg	
55.03.00	55.03.00	Cotton waste (including pulled or garnetted rags), not carded or combed	30%	kg	
55.04.00	55.04.00	Cotton, carded or combed	30%	kg	
55.05.10	55.05.10	For further processing	30%	kg	
55.05.20	55.05.20	Waste yarn for further processing	30%	kg	
55.05.90	55.05.90	Other	30%	kg	
55.06.00	55.06.00	Cotton yarn, put up for retail sale	30%	kg	
55.09.10	55.09.10	Blanketing	50%	kg	
56.05.00	56.05.00	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale	30%	sq metre	
	56.05.10	Acrylic yarn			
	56.05.90	Other	30%	kg	
56.07.20	56.07.20	Blanketing	15%	kg	
57.01.00	57.01.00	True hemp, (<i>cannabis sativa</i>) raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes)	30%	kg	
57.02.00	57.02.00	Manila hemp (<i>abaca</i>) (<i>Musa textilis</i>), raw or processed but not spun; tow and waste of manilla hemp (including pulled or garnetted rags or ropes)	30%	kg	
57.10.10	57.10.10	Hessian	30%	kg	
57.10.90	57.10.90	Other	30%	m ²	
57.11.00	57.11.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	30%	m ²	
58.01.10	58.01.10	Hand-made carpets and rugs	50%	m ²	
58.01.90	58.01.90	Other	100%	sq. metre	
58.03.00	58.03.00	Tapestries, hand-made, of the type gobelins, flauders, aubussens, geauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand	100%	sq. metre	
58.04.11	58.04.11	Corduroy	100%	sq. metre	
58.04.19	58.04.19	Other	50%	sq. metre	
58.04.20	58.04.20	Containing more than 10 per cent of silk	50%	sq. metre	
58.04.30	58.04.30	Containing more than 50 per cent of wool or fine animal hair	50%	sq. metre	
58.04.91	58.04.91	Corduroy	30%	sq. metre	
58.04.99	58.04.99	Other	50%	sq. metre	
58.05.00	58.05.00	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of	50%	sq. metre	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
	58.06.00	an adhesive, other than goods falling within heading No. 58.06.00	30%	kg	
	58.07.00	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	30%	kg	
	58.08.30	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No. 52.01.00 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like	30%	kg	
	58.08.90	Containing more than 50 per cent of cotton	50%	sq. metre	
	58.09.12	Other	50%	sq. metre	
	58.09.19	Containing more than 50 per cent of cotton	50%	sq. metre	
	58.09.20	Other	50%	sq. metre	
	58.10.00	Lace	50%	sq. metre	
	59.01.20	Embroidery, in the piece, in strips or in motifs	50%	sq. metre	
	59.01.90	Sanitary towels, pads and tampons	30%	kg	
	59.02.10	Other	30%	kg	
	59.02.31	Damp proofing, water proofing and anti-proofing and similar felts; in sheets, strip or rolls	15%	sq. metre	
	59.02.39	Containing more than 50 per cent of wool	30%	sq. metre	
	59.02.90	Other	50%	sq. metre	
	59.03.00	Articles of felt	50%	sq. metre	
	59.03.10	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated:	50%	sq. metre	
	59.03.20	For use in the manufacture of sanitary and surgical goods as may be determined by the Controller	Free	—	
	59.03.30	Fabrics in the piece	50%	sq. metre	
	59.04.10	Articles of such fabrics	50%	kg	
	59.04.90	Rope	30%	kg	
	59.05.90	Other	30%	kg	
	59.07.10	Other	30%	kg	
	59.17.90	Tracing cloth	50%	kg	
	60.03.00	Other	30%	kg	
	60.04.00	Stockings, under stockings, socks, ankle socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised	50%	pair	
	60.04.10	Undergarments, knitted or crocheted, not elastic nor rubberised:			
	60.04.20	Singlets, undervests and similar garments:	75%	No.	
	60.04.30	Petticoats, slips, half-slips and similar garments	75%	No.	
	60.04.40	Knickers, panties, men's under-pants and similar garments	75%	No.	
	60.04.90	Shirts	75%	No.	
	60.05.00	Other	75%	No.	
	60.05.11	Outer garments and other articles knitted or crocheted, not elastic nor rubberised: Respoke, or made by a tailor to the order of an individual	100%	No.	

Column (A)	Column (B)					
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)	
61.01.00	60.05.12	Suits, consisting of jackets and trousers, with or without waistcoats	100%	No.		
	60.05.13	Jackets, lumber jackets, sports coats and blazers	100%	No.		
	60.05.14	Shorts	100%	No.		
	60.05.19	Other trousers, slacks and jeans	75%	No.		
	60.05.21	Bespoke, or made by a tailor to the order of an individual	75%	No.		
	60.05.22	Dresses	75%	No.		
	60.05.23	Blouses	75%	No.		
	60.05.24	Skirts	75%	No.		
	60.05.25	Blazers and lumber jackets	75%	No.		
	60.05.26	Shorts	75%	No.		
	60.05.27	Trousers, slacks and jeans	75%	No.		
	60.05.28	Dressing gowns, bath-robos, smoking jackets and similar indoor wear	75%	No.		
	60.05.29	Overcoats (excluding waterproof clothing)	75%	No.		
	60.05.91	Dustcoats	100%	No.		
	60.05.92	Raincoats and macintoshes (including rain capes and leggings therefor)	100%	No.		
	60.05.93	Boiler suits	75%	No.		
	60.05.99	Other	75%	No.		
	61.01.00	Men's and boys' outer garments:				
	61.01.11	Bespoke, or made by a tailor to the order of an individual		100%	No.	
	61.01.12	Suits, consisting of jackets and trousers, with or without waistcoats		100%	No.	
	61.01.13	Jackets, lumber jackets, sports coats and blazers		100%	No.	
	61.01.14	Shorts		100%	No.	
	61.01.15	Other trousers, slacks and jeans		100%	No.	
	61.01.16	Dressing gowns, bath-robos, smoking jackets and similar indoor wear		100%	No.	
	61.01.19	Overcoats		100%	No.	
	61.01.20	Dustcoats		100%	No.	
	61.01.30	Raincoats and macintoshes (including rain capes and leggings therefor)		100%	No.	
	61.01.40	Boiler suits		100%	No.	
	61.01.90	Other		100%	No.	
	61.02.00	Women's, girls' and infants' garments:				
61.02.11	Bespoke, or made by a tailor to the order of an individual		100%	No.		
61.02.12	Dresses		100%	No.		
61.02.13	Blouses		100%	No.		
61.02.14	Skirts		100%	No.		
61.02.15	Blazers and lumber jackets		100%	No.		
61.02.16	Shorts		100%	No.		
61.02.17	Trousers, slacks and jeans		100%	No.		
61.02.18	Dressing gowns, bath-robos, kimonos, house coats, bed jackets and similar indoor wear		100%	No.		
61.02.19	Overcoats (excluding waterproof clothing)		100%	No.		
61.02.20	Dustcoats		100%	No.		
61.02.30	Raincoats and macintoshes (including rain capes and leggings therefor)		100%	No.		
61.02.90	Other		100%	No.		

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
61.03.00	61.03.00	Men's and boys' under garment, including collars, shirt fronts and cuffs:			
	61.03.10	Singlets, undervests and similar garments	75%	No.	
	61.03.20	Underpants and similar garments	75%	No.	
	61.03.30	Shirts	75%	No.	
	61.03.90	Other	75%	No.	
61.04.00	61.04.00	Women's, girls' and infants' under garments:			
	61.04.10	Singlets, undervests and similar garments	75%	No.	
	61.04.20	Knickers, panties and similar garments	75%	No.	
	61.04.30	Towelling napkins	30%	No.	
	61.04.90	Other	75%	No.	
61.05.00	61.05.00	Handkerchiefs	50%	No.	
61.06.19	61.06.19	Other	50%	kg	
61.06.90	61.06.90	Other	50%	kg	
61.08.00	61.08.00	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments	50%	kg	
61.09.20	61.09.20	Suspensory bandages	15%	—	
62.01.21	62.01.21	Containing more than 50 per cent of wool or other fine animal hair	75%	kg	
62.01.22	62.01.22	Containing more than 50 per cent of cotton	75%	kg	
62.04.20	62.04.20	Tarpaulins, awnings, sunblinds and tents	50%	No.	
62.04.30	62.04.30	Pneumatic mattresses, pillows and cushions	50%	No.	
62.04.90	62.04.90	Other	50%	No.	
62.05.20	62.05.20	Sanitary towels, pads and tampons	30%	—	
63.02.00	63.02.00	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables	50%	kg	
64.01.29	64.01.29	Other	30%	pair	
64.02.10	64.02.10	With canvas uppers, of tennis, gymnasium, hockey or basketball type	30%	pair	
64.03.00	64.03.00	Footwear with outer soles of wood or cork	50%	pair	
64.04.00	64.04.00	Footwear with outer soles of other other materials	50%	pair	
66.02.90	66.02.90	Other	50%	No.	
67.01.00	67.01.00	Skins and other parts of birds with their feathers or down feathers, parts of feathers, down and articles thereof (other than goods falling within heading No. 05.07.00 and worked quills and scapes)	50%	kg	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
67.03.00	67.03.00	Human hair, dressed, thinned, bleached or otherwise worked, wool or other animal hair prepared for use in making wigs and the like	100%	—	
67.04.00	67.04.00	Wigs, false beards, hair pads, curls, switches and the like of human or animal hair or of textiles; other articles of human hair (including hair nets)	100%	—	
67.05.10	67.05.10	Set with or containing precious stones or pearls	100%	—	
67.05.90	67.05.90	Other	50%	—	
68.01.00	68.01.00	Road and paving setts, curbs and flagstones, of natural stone (except slate)	30%	kg	
68.02.00	68.02.00	Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No. 68.01.00 or within chapter 69	30%	kg	
68.03.00	68.03.00	Worked slate and articles of slate, including articles of agglomerated slate	30%	kg	
68.08.10	68.08.10	Tiles, bricks and building board	30%	kg	
68.08.90	68.08.90	Other	50%	kg	
68.10.10	68.10.10	Building boards and tiles	30%	kg	
68.11.20	68.11.20	Railway sleepers	30%	kg	
68.11.30	68.11.30	Bricks	30%	kg	
68.11.40	68.11.40	Tiles and building or flooring mesh, lath, slabs and the like	30%	kg	
68.11.50	68.11.50	Sanitary ware	30%	kg	
68.12.21	68.12.21	Flat	30%	kg	
68.12.29	68.12.29	Other	30%	kg	
68.12.30	68.12.30	Guttering and ridging	30%	kg	
68.12.40	68.12.40	Pipes and piping tubes and tubing	30%	kg	
68.12.90	68.12.90	Other	30%	kg	
68.15.00	68.15.00	Worked mica and articles of mica, including bonded mica: splittings on a support of paper or fabric (for example, mica-lite and mica-folium)	30%	kg	
68.16.20	68.16.20	Bricks	30%	kg	
69.01.00	69.01.00	Heat-insulating bricks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite, or diatomite)	15%	kg	
69.05.10	69.05.10	Roofing tiles	30%	kg	
69.05.90	69.05.90	Other	30%	kg	
69.08.00	69.08.00	Piping, conduits and guttering (including angles, bends and similar fittings)	30%	kg	
69.07.00	69.07.00	Unglazed setts, flags and paving hearth and wall tiles	30%	sq. metre	
69.08.00	69.08.00	Glazed setts, flags, and paving, hearth and wall tiles	30%	sq. metre	
69.13.10	69.13.10	Articles of furniture	50%	kg	
69.13.20	69.13.20	Articles of personal adornment	50%	kg	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
69.13.30	69.13.30	Lamps and lampware	50%	kg	
69.13.90	69.13.90	Other	50%	kg	
69.14.00	69.14.00	Other articles	50%	kg	
70.10.10	70.10.10	Containers	50%	kg	
70.10.20	70.10.20	Stoppers	15%	kg	
70.16.10	70.16.10	Bricks	30%	kg	
70.16.90	70.16.90	Other	30%	kg	
71.01.10	71.01.10	Unworked	50%	—	
71.02.21	71.02.21	Unworked	50%	—	
71.02.91	71.02.91	Unworked	50%	—	
71.03.10	71.03.10	Unworked	50%	—	
71.04.00	71.04.00	Dust and powder of natural or synthetic precious or semi-precious stones	50%	—	
73.17.10	73.17.10	Downpiping and guttering	30%	—	
73.17.90	73.17.90	Other	30%	—	
73.18.00	73.18.00	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits	30%	kg	
73.20.10	73.20.10	For downpiping and guttering	30%	kg	
73.20.20	73.20.20	Flanges	30%	kg	
73.20.90	73.20.90	Other	30%	kg	
73.21.11	73.21.11	Gates and doors, including frames therefor, for lifts	30%	kg	
73.21.22	73.21.22	Pylons and masts for supporting electric power lines	15%	tonne	
73.21.40	73.21.40	Shaft guiderails	15%	tonne	
73.21.90	73.21.90	Other	30%	tonne	
73.22.00	73.22.00	Reservoirs, tanks, vats and similar containers, for any material, other than compressed or liquified gas of iron or steel of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	30%	No.	
73.23.10	73.23.10	Carboys and similar containers	50%	No.	
73.23.20	73.23.20	Drums	50%	kg	
73.23.30	73.23.30	Tins and similar containers	50%	kg	
73.27.30	73.27.30	Diamond mesh chain link fencing; ex- cluding plastic coated	50%	kg	
73.27.40	73.27.40	Welded wire mesh	30%	kg	
73.27.90	73.27.90	Other	30%	kg	
73.31.10	73.31.10	Drawing pins	30%	kg	
73.31.20	73.31.20	Wire nails	30%	kg	
73.31.90	73.31.90	Other	30%	kg	
73.32.90	73.32.90	Other	30%	kg	
73.38.11	73.38.11	Basins, bowls, plates and saucers	50%	No.	
73.38.12	73.38.12	Mugs and cups	50%	No.	
73.38.19	73.38.19	Other	50%	No.	
73.38.24	73.38.24	Buckets and pails	30%	No.	
73.38.30	73.38.30	Cisterns	30%	No.	
73.38.90	73.38.90	Other	30%	kg	
73.40.20	73.40.20	Road marking studs	30%	kg	
73.40.30	73.40.30	Grids, drain covers, manhole covers, surface boxes and fittings therefor; guttering	30%	kg	
73.40.40	73.40.40	Tanks, vats and steam-jacketed pans,			

Column (A)		Column (B)			
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
74.03.90	74.03.90	wholly or mainly of stainless steel (excluding clad steel) not exceeding 5mm in thickness	30%	No.	
74.08.00	74.08.00	Other	30%	tonne	
		Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper	30%	kg	
74.17.10	74.17.10	Cooking stoves for liquid fuel (oil) of pressure type	15%	No.	
74.17.11	74.17.11	Parts there of	15%	kg	
74.18.10	74.18.10	Basins, bowls, plates and saucers	50%	No.	
74.18.20	74.18.20	Mugs and cups	50%	No.	
74.18.90	74.18.90	Other	50%	kg	
74.19.10	74.19.10	Fittings for electric wiring	30%	kg	
74.19.21	74.19.21	Process tanks and vats for mining or manufacturing purposes	30%	No.	
74.19.30	74.19.30	Other articles for mining, agricultural or manufacturing purposes	30%	kg	
75.04.10	75.04.10	Fittings	30%	kg	
75.04.90	75.04.90	Other	15%	kg	
75.06.41	75.06.41	Process tanks, vats and similar containers for mining or manufacturing purposes	30%	No.	
76.02.00	76.02.00	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire	30%	kg	
76.06.10	76.06.10	Irrigation pipes	Free	kg	
76.07.90	76.07.90	Other	30%	kg	
76.10.00	76.10.00	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods	30%	kg	
	76.10.10	Milk cans	Free	kg	
76.10.90	76.10.90	Other	50%	kg	
76.15.11	76.15.11	Baths	30%	No.	
76.15.12	76.15.12	Sinks	30%	No.	
76.15.20	76.15.20	Buckets and pails; household, sanitary builders' and similar types	30%	kg	
76.16.00	76.16.00	Other articles of aluminium:			
76.16.11	76.16.11	Process tanks and vats for mining or manufacturing purposes	30%	No.	
76.16.12	76.16.12	Other	30%	No.	
76.16.20	76.16.20	Other articles for mining, or manufacturing purposes	30%	kg	
76.16.30	76.16.30	Fittings for electric wiring	30%	kg	
76.16.40	76.16.40	Cuttering and gutter spouts	30%	kg	
76.16.50	76.16.50	Roofing tiles	30%	kg	
76.16.60	76.16.60	Scaffolding tube fittings	30%	kg	
76.16.70	76.16.70	Nails (excluding hook nails) tanks, staples, stards, spikes, bolts, nuts, screws (excluding screw-hooks and screw-rings), rivets and washers	30%	kg	

Column (A)		Column (B)			
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
76.16.80	76.16.80	Hangers, stays and similar supports for piping and tubing; wire rope fittings	30%	kg	
78.02.20	78.02.20	Solder	30%	kg	
78.06.31	78.06.31	Process vats and tanks for mining or manufacturing purposes	30%	No.	
79.04.10	79.04.10	Down piping and fittings thereof	30%	kg	
80.02.20	80.02.20	Solder	30%	kg	
80.06.21	80.06.21	Process vats and tanks for mining and manufacturing purposes	30%	No.	
82.01.10	82.01.10	Axes and hatchets	15%	No.	
82.01.20	82.01.20	Hoes	15%	No.	
82.01.30	82.01.30	Picks and pickaxes	15%	No.	
82.01.40	82.01.40	Shovels and ballast forks	15%	No.	
82.01.50	82.01.50	Sickles	15%	No.	
82.01.60	82.01.60	Spades	15%	No.	
82.01.90	82.01.90	Other	15%	No.	
83.01.00	83.01.00	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal:			
	83.01.10	Mortice locks	50%	kg	
	83.01.90	Other	30%	kg	
83.02.10	83.02.10	Saddlery and harness furniture	30%	kg	
83.05.00	83.05.00	Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal	30%		
83.06.00	83.06.00	Statuettes and other ornaments of a kind used indoors, of a base metal, photograph, picture and similar frames of base metal, mirrors, of base metal	50%	kg	
83.08.00	83.08.00	Flexible tubing and piping of base metal	15%	kg	
83.11.20	83.11.20	Bicycle and tricycle bells	15%	kg	
83.13.10	83.13.10	Crown corks	30%	per 100	
83.13.90	83.13.90	Other	30%	per 100	
84.03.00	84.03.00	Producer gas and water gas generators with, or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers	30%	kg	
84.05.00	84.05.00	Steam and other vapour power units, not incorporating boilers	30%	kg	
84.06.21	84.06.21	Outboard motors	30%	kg	
84.08.90	84.08.90	Other	30%	kg	
84.15.90	84.15.90	Other	50%	kg	
84.16.00	84.16.00	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	75%	kg	

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
84.17.90	84.17.90	Other	30%	kg	
84.18.12	84.18.12	Cream separators	15%	No.	
84.18.19	84.18.19	Other	30%	kg	
84.20.11	84.20.11	Weighbridges, industrial appliances and dairy equipment	15%	No.	
84.20.19	84.20.19	Parts and weights therefor	15%	kg	
84.20.30	84.20.30	Weights designed for use with machines falling within heading No. 90.15.00	15%	kg	
84.20.91	84.20.91	Machines	30%	No.	
84.21.10	84.21.10	Agricultural appliances	Free	kg	
84.21.20	84.21.20				
84.21.90	84.21.90	Other	15%	kg	
84.24.10	84.24.10	Ploughs	15%	No.	
84.24.30	84.24.30	Scarifiers, cultivators, weeders, hoes and harrows	15%	No.	
84.24.41	84.24.41	Lawn and sports ground rollers	30%	No.	
84.24.49	84.24.49	Other	15%	No.	
84.24.51	84.24.51	For lawn and sports ground rollers	30%	kg	
84.24.59	84.24.59	Other	15%	kg	
84.25.10	84.25.10	Lawn mowers	30%	No.	
84.25.59	84.25.59	Other	15%	kg	
84.29.00	84.29.00	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables	15%	kg	
84.30.00	84.30.00	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing	15%	kg	
84.33.00	84.33.00	Paper or paper-board cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	30%	kg	
84.40.90	84.40.90	Other	30%	kg	
84.51.20	84.51.20	Electric	30%	No.	
84.52.10	84.52.10	Postage-franking machines	30%	No.	
84.52.20	84.52.20	Cash registers	30%	No.	
84.54.10	84.54.10	Cash registers	30%	No.	
84.54.20	84.54.20	Duplicating machines, addressing machines	30%	No.	
84.54.90	84.54.90	Other	30%	No.	
84.56.00	84.56.00	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral			

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate Duty (3)	Statistical of Unit of Quantity (4)	Notes (5)
		fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	30%	kg	
84.05.90	84.05.90	Other	30%	kg	
85.03.00	85.03.00	Primary cells and primary batteries; cells and batteries:			
85.03.11	85.03.11	Dry cells, and batteries	30%	No.	
85.03.19	85.03.19	Other	30%	No.	
85.03.20	85.03.20	Spare parts for cells and batteries	30%	kg	
85.08.90	85.08.90	Other	15%	kg	
85.15.21	85.15.21	Designed for use with models and toys	50%	kg	
85.15.29	85.15.29	Other, including spare parts thereof	30%	kg	
85.15.31	85.15.31	Cameras	75%	No.	
85.15.40	85.15.40	Other radio-broadcasting and television transmission apparatus (including spare parts thereof)	75%	No./kg	
85.18.90	85.18.90	Switchgear	30%	kg	
85.19.10	85.19.10	Other	50%	kg	
85.19.90	85.19.90	Other	50%	kg	
85.22.90	85.22.90	Other	30%	kg	
85.23.00	85.23.00	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including coaxial cable) whether or not fitted with connectors	30%	kg	
85.24.10	85.24.10	Carbon electrodes	30%	kg	
85.24.90	85.24.90	Other	30%	kg	
85.28.20	85.28.20	Parts for machinery	30%	kg	
87.02.20	87.02.20	Public service type motor vehicles designed for the transport of nine persons or more (including the driver)	15%	No.	
87.02.30	87.02.30	Designed for the transport of both passengers and goods including twin-cabin type and general purpose vehicles	15%	No.	
87.04.00	87.04.00	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01.00, 87.02.00 or 87.03.00	10%	No.	
87.05.00	87.05.00	Bodys (including cabs), for the motor vehicles falling within heading No. 87.01.00, 87.02.00 or 87.03.00	10%	No.	
87.06.20	87.06.20	Component parts and materials imported for use in the assembly or manufacture of motor vehicles in such form and under such condition as the Controller may determine	10%	No.	
87.09.20	87.09.20	Of a cubic capacity not exceeding 249cc	15%	No.	
87.09.30	87.09.30	Of a cubic capacity exceeding 249cc	30%	No.	
87.10.90	87.10.90	Cycles other (including delivery tricycles)	30%	No.	
87.13.90	87.13.90	Baby carriages and parts thereof	30%	kg	
87.14.11	87.14.11	Two-wheeled scotch carts	30%	No.	
87.14.15	87.14.15	Parts of two-wheeled scotch carts	15%	kg	
87.14.16	87.14.16	Hubs, rims, spokes, felloes, shafts, tentbows and poles: cut or fashioned not finished, for wagons, carts and			

Column (A)	Column (B)				
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)
		carriages	15%	kg	
87.14.21	87.14.21	Fitted with tipping bodies or bottom dump bodies	30%	kg	
87.14.22	87.14.22	Other	30%	No.	
87.14.41	87.14.41	Semi-trailers	30%	No.	
90.10.20	90.10.20	Reproducing, photocopying and thermocopying apparatus	30%	No.	
90.14.10	90.14.10	Rangefinders for photographic or cinematographic use	50%	—	
90.16.90	90.16.90	Other	30%	—	
90.25.10	90.25.10	Photographic and cinematographic exposure metres	75%	No	
90.27.10	90.27.10	Stroboscopes	15%	kg	
90.28.20	90.28.20	For photographic or cinematographic uses (for example, exposure metres, rangefinders)	75%	—	
90.28.90	90.28.90	Other	30%	—	
93.02.00	93.02.00	Revolvers and pistols, being firearms	50%	No.	
96.01.20	96.01.20	Tooth brushes	30%	Per 10	
97.05.00	97.05.00	Carnival articles, entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, nativity scenes and figures therefor)	75%	—	
97.06.00	97.06.00	Appliances, apparatus, accessories and requisites for gymnastics or athletics or for sports and outdoor games (other than articles falling within heading No. 97.04.00)	Free	—	
98.02.00	98.02.00	Slide fasteners and parts thereof:			
	98.02.10	Slide fasteners	30%	—	
	98.02.20	Parts thereof	15%	—	
93.07.00	98.07.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	50%	—	
98.09.00	98.09.00	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing	30%	—	
98.14.00	98.14.00	Scent and similar sprays of a kind used for toilet purposes and mounts and heads thereof	50%	—	
100.13.00	100.13.00	Machinery, equipment and materials, as may be specified from time to time by the Minister for use in productive agriculture, which machinery, equipment and materials (except where such goods are made in Zambia) have a direct bearing on land clearing, soil preparation, crop growing or food production, when			

Column (A)	Column (B)				
Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)	Notes (5)	
100.14.00	100.14.00	imported by persons approved by the Minister under such conditions as the Minister may prescribe Glass, china, porcelain, earthen and stone articles of tableware; enamel-ware and holloware for table use, electroplated nickel silver and plated ware; knives, forks, spoons and similar articles of cutlery; permanently or in any other manner marked with the name (or other identification satisfactory to the Controller) of a hotel licensed under the Tourism Act (Act No. 29 of 1979) and solely for use therein	Free	—	
		15%	No.		

APPENDIX II

(Section 4)

AMENDMENTS TO THE SECOND SCHEDULE

Each item, the heading number of which appears in Column A below; is deleted and the respective item set out in Column B below is substituted therefor:

Column (A)	Column (B)			
	Heading No. (1)	Description of Goods (2)	Rate of Duty (3)	Statistical Unit of Quantity (4)
6.	6.	Non-alcoholic aerated beverages, flavoured or not flavoured	25%	dekalitre
7.	7.	Motor spirit		
		A.		
		(1) 90 octane k and over	30%	dekalitre
		(2) Less than 90 octane	30%	dekalitre
		B. Diesel oil	28%	dekalitre
		C. Low sulphur gas oil	30%	dekalitre
		D. Liquefied petroleum gas oil	30%	tonne
		E. Illuminating kerosene (paraffin)	15%	litre
		F. Other residual oils		
		(1) Heavy fuel oil	30%	tonne
		(2) Light fuel oil	30%	tonne
		G. Lubricating oil	10%	kg
8.	8(b)	Other	20%	tonne
11.	11.	Any goods of this schedule produced from a formula based on or using local technology developed by a local research organisation as may be determined by the Controller	5%	--

APPENDIX III

(Section 5)

FOURTH SCHEDULE

(Section 77)

SURTAX TARIFF

PART I

(Locally produced or manufactured goods)

Item	Description of Goods	Rate of Surtax	Unit of Quantity	Notes
01.01	Opaque beer	K0.60 per dekalitre	dekalitre	

PART II
(Imported Goods)

Item	Description of Goods	Rate of Surtax	Unit of Quantity	Notes
02.01	All those goods listed in the Second Schedule to the principal Act (Excise Tariff)	The difference between excise duty and customs duty on importation of such goods where the customs duty is lower		
02.02	All those goods listed in the Second Schedule to the Sales Tax Act, Cap. 663	The difference between sales tax and customs duty paid on importation of such goods where the customs duty is lower		