

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	By the substitution for paragraph (1) of tariff heading No. 39.07 of the following: “(1) Table and kitchen utensils (excluding disposable cups and similar containers for vending food or beverages); household, sanitary and toilet articles (excluding building fixtures or fittings); insulated containers for food or beverages; ashtrays; plugs for baths, sinks, washbasins and the like; coat hangers; household refuse bins; bathroom wall cabinets	10%”
	By the substitution for tariff heading No. 40.11 of the following: “40.11 New and retreaded or reconditioned rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds (excluding pedal cycle and tractor tyres, tyre cases and tubes; solid rubber tyres; tyres, tyre cases and tubes of a kind specially manufactured for heavy earthmoving machinery and graders and the like and commonly known as off-the-road type tyres and tubes)	5%”
139.00	By the substitution for tariff heading No. 44.24 of the following: “44.24 Household utensils of wood	10%”
141.00	By the substitution for tariff headings Nos. 60.02 and 61.10 of the following: “60.02 Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised (excluding gloves designed for industrial use) 61.10 Gloves, mittens and mitts, not being knitted or crocheted goods (excluding gloves designed for industrial use)	5% 5%”
143.00	By the substitution for tariff headings Nos. 69.11 and 69.12 of the following: “69.11 Tableware and other articles of a kind commonly used for domestic and purposes or toilet purposes (excluding building fixtures), of porcelain or 69.12 china or of other kinds of glazed pottery	10%”
	By the substitution for tariff heading No. 70.13 of the following: “70.13 Glassware not elsewhere specified or included in this item, of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration or for similar uses	10%”
145.00	By the substitution for tariff headings Nos. 73.38, 73.40, 74.18, 74.19, 75.06, 76.15, 76.16 and 80.06 of the following: “73.38, Articles of a kind commonly used for domestic purposes and sanitary ware 74.18, for indoor use, of iron or steel, copper, nickel, aluminium or tin 75.06, (excluding parts thereof, building fixtures, communion set pieces, 76.15 fonts and other like articles identifiable for use by religious bodies at public and worship) 80.06 73.40, Articles (excluding parts thereof) of iron or steel, copper or aluminium, the 74.19 following: Trunks, travel-cases, tool-boxes, trinket-boxes, handbags, chain and purses, cosmetic-cases, cigarette-cases, spectacle-cases, specimen-cases and other containers (excluding those of a kind commonly used for the conveyance or packing of goods); cages and aviaries; racks and stands (not being furniture); venetian blinds; spools and reels for film; articles suitable for office use; smoking requisites; key rings	10% 15%”
	By the substitution for tariff headings Nos. 82.04, 82.08, 82.09, 82.11, 82.12, 82.13 and 82.14 of the following: “82.04 Kitchen hand tools 82.08 Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a mass not exceeding 10 kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink 82.09 Knives with cutting blades, serrated or not (including pruning knives), other than knives for machines or for mechanical appliances 82.11 Razors and razor blades (excluding parts of razors and razor blade blanks) 82.12 Scissors, including tailors' shears (excluding blades therefor) 82.13 Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files) 82.14 Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware	10% 10% 10% 10% 10% 10%”

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146.00	By the substitution for tariff heading No. 85.06 of the following: "85.06 Electro-mechanical domestic appliances, with self-contained electric motor (excluding parts thereof)	10%"
	By the substitution for tariff headings Nos. 85.14 and 85.15 of the following: "85.14 Microphones and stands therefor; loud-speakers; audio-frequency electric amplifiers (excluding parts of all such articles)	25%
	85.15 Domestic television and radio receivers, including motor vehicle radio receivers, whether or not incorporating gramophones (excluding cabinets and parts of such receivers)	25%"
148.00	By the substitution for tariff headings Nos. 91.01, 91.02 and 91.04 of the following: "91.01 Pocket-watches, wrist-watches and other watches, including stop-watches (excluding Braille-watches)	20%"
	91.02 Clocks with watch movements (excluding instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels)	20%"
	91.04 Other clocks classified within this tariff heading in Part 1 of this Schedule (excluding tower, astronomical and observatory clocks)	20%"
	By the substitution for tariff headings Nos. 92.01 to 92.09 and 92.11 of the following: "92.01 Musical instruments and musical instrument strings (excluding pipe and to reed organs):	
	92.09	
	(1) Coin or counter operated	30%
	(2) Pianos and organs	10%"
	(3) Other	15%
	92.11 Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks, with or without sound-heads (excluding industrial tape duplicators)	25%"

I Tariff Item	II Tariff Heading and Description	III Rate of Duty		IV Customs
		Excise	Excise	
104.30	24.02 Manufactured tobacco:			
.20	Cigarettes	6,5c per 10 cigarettes (stamp duty) plus 56c per kg tobacco content	6,5c per 10 cigarettes (stamp duty) plus 56c per kg tobacco content	6,5c per 10 cigarettes (stamp duty) plus 56c per kg tobacco content
	Plus, in respect of cigarettes the mass of the tobacco of which exceeds 1.5 kg per 1 000 cigarettes	320c per kg tobacco content	320c per kg tobacco content	320c per kg tobacco content
.30	Cigarette tobacco	6,5c per 50g or fraction thereof (stamp duty) plus 213c per kg tobacco	6,5c per 50g or fraction thereof (stamp duty) plus 213c per kg tobacco	6,5c per 50g or fraction thereof (stamp duty) plus 213c per kg tobacco
	Plus a suspended duty of:			
	In operation	Nil	Nil	
	Maximum rate	73c per kg tobacco	73c per kg tobacco	

Dated this 29th day of March, 1973.

H.C.L. HERMANS,
Permanent Secretary,
Ministry of Finance and Development Planning.