

## THE FINANCE ACT, 2002

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THE UNITED REPUBLIC OF TANZANIA



No. 18 OF 2002

I ASSENT

\_\_\_\_\_  
President

**An Act to impose and alter certain taxes and duties and to  
repeal and amend certain written laws relating to the col-  
lection and management of public revenue.**

ENACTED by the Parliament of the United Republic of Tanzania.

**PART I  
PRELIMINARY PROVISIONS**

1. This Act may be cited as the Finance Act, 2002. Short title
2. The provisions of the various Parts of this Act shall, except where it is provided otherwise in respect of the commencement of any Part, be deemed to have come into operation on the 1<sup>st</sup> day of July, 2002. Com-  
mence-  
ment

**PART -H  
AMENDMENT OF THE BUSINESS LICENSING ACT, 1972**

3. This Part shall be read as one with the Business Licensing Act, 1972 and shall be deemed to have come into operation on the 1<sup>st</sup> day of July, 2002. Construc-  
tion and  
commencement Act  
No. 25 of  
1972

4. Section I I of the Principal Act is amended by repealing subsection (3) and substituting for it the following-

Amend-  
ment of  
section I I

"(3) Notwithstanding the procedure prescribed under section 6, every application for renewal of a business licence shall be accompanied by Taxpayer Identification Number issued by the Tanzania Revenue Authority and documentary evidence or written explanation satisfactory to the licensing authority regarding the payment or exemption for payment by the applicant of income tax or such other tax or levy as the Minister for Finance may, by notice published in the *Gazette*, specify for the Purposes of this section."

5. The principal Act is amended by deleting items 2, 3, 4, 5, 6, 7, 13, 14, 15, 19, 20, 21, 23, 24, 27, 29, 30 and 33 appearing in the First Schedule and substituting for them items as indicated in the following schedule-

Amend-  
ment of  
First  
Schedule

—  
SCHEDULE  
—

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
<i>Business Category</i>	<i>Description of Business</i>	<i>Fee for Principal Licence</i>	<i>Fee for Subsidiary Licence</i>
2. Broker Business	Court Broker City	400,000	200,000
	Municipality	200,000	100,000
	Town/District	150,000	100,000
3. Banking	Banking Service Foreign Owned	USD 10,000	USD 6,000
	Bureau de Change Foreign Owned	USD 3,000	USD 2,000
4. Financial Institutions and Capital Markets	Mortgage and Hire Purchase for Microenterprise Programme	100,000	50,000
	Financial Institutions Foreign Owned	USD 4,000	USD 2,500
5. Clewing and Forwarding	Warehousing Foreign	USD 2,000	USD 1,000
6. Cargo Valuation and Superintendent	Preshipment Inspection Locally Owned	300,000	200,000
	Cargo Superintendent		

	Locally owned	400,000	300,000
	Foreign owned	- USD 4,000	USD 2,000
7. Shipping Business	Harbours/airport Management Foreign	USD 5,000	USD 5,000
	Cargo Talling	NIL	NIL
13. Electricity. Power and Energy Supply	Production and distribution of Electricity		
	Locally owned	500,000	300,000
	Foreign owned	USD 5,000	USD 3,000
	Production and distribution of gas products		
	Foreign owned	USD 3,000	USD 2,000
14. Telecommunication Business	Internet Service Provider Foreign owned	USD 5,000	USD 2,000
	Telecommunication service including internet, fax, e-mail phones	300,000	200,000
	Cellular Phone Oper.		
	Locally owned	600,000	200,000
	Foreign owned	USD 10,000	USD 5,000
15. Passengers & Goods Transportation	By Railway.		
	Locally owned	400,000	200,000
	Foreign owned	USD 3,000	USD 1,500
	By Air		
	Locally owned	400,000	200,000
	Foreign owned	USD 3,000	USD 1,500
	Contractor Class 4	650,000	650,000
	All Foreign Owned	USD 20,000	USD 10,000
19. Lotteries, Games and Amusement	1. Casino:		
	City of Dsm. Other Towns	USD 40,000 USD 15,000	USD 40,000 USD 15,000

	2. Slot machines per station: Local under 20 machines Foreign over 20 machines	300,000 USID 1,000	150,000 USD 800
	1 Night Clubs	500,000	200,000
	4. Entertainment Halls	200,000	150,000=
20. Tourist Business	Tourist Operators Foreign Owned	USD 2,000	USD 1,000
21. Non-Tourist Hotels	With Liquor Licence		
	City/Municipality	100,000 + 1,500 per bedroom	100,000+200 per bedroom
	Without Liquor Licence		
	City/Municipality	80,000+200 per bedroom	80,000+200 per bedroom
	Lodging House		
	City/Municipality	100,000 + 2,000 per bedroom	100,000 + 2,000 per bedroom
23. Importation	General Merchandise	400,000	200,000
24. Dealership/ Franchise	Motor Vehicle	400,000	200,000
27. Building Contractor	Contractor Class 1	1,000,000	800,000
	Contractor Class 2	800,000	750,000
	Contractor Class 3	700,000	700,000
	Contractor Class 4	650,000	650,000
	All Foreign Owned	USD 20,000	USD 10,000
29. General Trading	Silver and Goldsmith Dealer		
	City/Municipality	300,000	200,000
	Town/District	250,000	200,000
	Printing and Publishing books and newspapers		
	Town/District	150,000	100,000
	Minor Settlements and Village	50,000	30,000
	Motor Oils & Lubricants		
	Town/District	80,000	60,000
30. Auctioneers		100,000	100,000

33. General Merchandizing	Retail shops village	5,000	5,000
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## PART III

## REPEAL OF THE CAR BENEFIT TAX ACT, 1991

6.41) The Car Benefit Tax Act, 1991 is hereby repealed.

Repeal and Savings Act No. 19 of 1991

(2) The repeal of the Car Benefit Tax Act, 1991, shall not affect any right, interest, title, power or privilege created, acquired, accrued, established or exercisable or any status or capacity existing prior to the repeal or affect any duty, obligation, liability or burden of proof imposed, created or incurred prior to the repeal or shall not affect any investigation, legal proceedings or remedy in respect of any right, interest, power, privilege, duty, obligation, liability or otherwise.

## PART IV

## AMENDMENT OF THE COMMODITY IMPORT SUPPORT REGULATION ACT, 1992

7. This Part shall be read as one with the Commodity Import Support Regulation Act, 1992, hereinafter referred to as the "principal Act" and shall be deemed to have come into operation on the first day of July, 2002.

Construction Act No. 15 of 1992

8. The principal Act is hereby amended in section 2 by deleting the definition of the word "agent".

Amendment of section 2

9. The principal Act is amended by adding immediately after section 15 the following new sections-

Addition of sections

"Appointment and duties of agents appointed by Minister

15A.-(1) the Minister may, in his discretion and by a written notice appoint an agent or agents preferably a bank or a financial institution to administer the commodity import support facility in accordance with the Act.

(2) The agent appointed under subsection (1) shall enter into an agreement with the Ministry for the proper administration of the commodity import support facility.

- (i) to cause the accounts of the Commodity Import Support Programme to be audited by an independent Auditor who shall be appointed by the Government;
- 6) to attend to other duties and functions as may be required by the Minister from time to time.

scrutiny of application 15B.-(1) In scrutinizing any application under subsection (3) of section 15A, the agent shall ensure that the application falls within the Priority sectors which include:

- (a) agriculture, including purchase of fertilizers, agricultural machinery, tractors, farm implements, packaging materials;
- (b) small scale industries, raw materials and light equipment;
- (c) construction industry;
- (d) energy sector;
- (e) fishery, mainly gear and equipment;
- (f) mining, mainly small scale mining equipment excluding explosives;
- (9) transport, mainly trucks and passengers buses;
- (h) education health and other sectors with an impact on poverty.

(2) The agent shall, where he is satisfied that the application falls within the priority sectors under subsection (1), grant such import support loan applied for to the applicant under such terms and conditions as may be determined by the agent.

(3) Subject to subsections (1) and (2) the agent shall in granting the import support loan ensure that the import support loans are equitably distributed across the country.

Approval by the Minister **15C.-(1)** Notwithstanding section 1513, the agent shall before granting import support loans to applicants, consult the Minister.

(2) The Minister may, after being consulted by the agent under subsection (1), give other directives as may be appropriate to the agent who shall comply with such directives.

## PART V

### AMENDMENT OF THE CUSTOMS TARIFF ACT, 1976

Construction Act  
No. 12 of  
1976

10. This Part shall be read as one with the Customs Tariff Act, 1976 hereinafter referred to as the "principal Act".

Amendment of  
section 4

11. Section 4 of the principal Act is amended in subsection (4)-  
(a) by deleting the word "five" which appears in paragraph (a) and substituting for it the word "zero";  
(b) by deleting paragraph (b);  
(c) by renumbering paragraph (c) as paragraph (b).

Amendment of  
Part A of  
the First  
Schedule

12. Part A of the First Schedule to the principal Act is amended-  
(a) by inserting additional National Note to Chapter 73 immediately after Note 2:



## "National Additional Note

I - In this Chapter subheading 73089010 includes roofing tiles with pertinent accessories, plated or coated";

(b) by inserting additional National Note to Chapter 87 immediately after Note 4.

## "National Additional Note

1. Sub heading 8702.10.20 and 8702.90.20 excludes three door (hard top) Motor Vehicle"

(c) by substituting the entries specified under the column 4'import duty" with the entries specified in the Schedule below:

—————  
SCHEDULE  
—————

	Heading No.	HS Code	Description	Unit	Import Duty
	01.05		Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.		
			— Weighing not more than 185 g-		
			*** Fowls of the species <i>Gallus domesticus</i>		
		0105.11.90	*** Other	u	25%
	27.10		Petroleum oils and oils obtained from bituminous minerals other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.		
			- Lubricants		
		2710.00.72	- Lubricating greases	kg	15%

	38.08		<b>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 candies, and flypapers).</b>		
			- Insecticides		
		3808.10.10	-- Mosquito coil	Kg	10%
		3808.10.90	--Other	Kg	0%
	48.03	4803.00.00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household Or sanitary Purposes, cellulose wadding and webs of cellulose fibres, whether or not creped crinkled, embossed, Perforated: surface Coloured, surface decorated or printed, in rolls or sheets	Kg	10%
	<b>69.02</b>	6902.10.00	Refractory bricks, blocks, tile, and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.		
		6902.20.00	- Containing by weigh, singly or together, more than 50% of elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3	kg	10%
		6902.20.00	- Containing by weigh more than 50% Of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of silica (SiO <sub>2</sub> ) or of a mixture or compound of these Products,	kg	10%
		6902.90.00	- Other		10%
	73-08		Structures (excluding prefabricated buildings of heading No. 94-06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.		
			- Other		

		7308.90.10	--- Roofing tiles with accessories	Kg	25%
		7308.90.90	--Other	Kg	0%
	73.10		- Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300e, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.		
			-Of a capacity of less than 50e:		
			-- Other		
		7310.29.20	-- Beverage cans, tins and ends	Kg	0%
	87.02		Motor vehicles for the transport of ten or more persons, including the driver.		
			- With compression-ignition internal combustion piston engine (diesel or semi-diesel)		
		8702.10.20	--Of cubic capacity of 2000 or more and seating capacity not exceeding ten persons	u	25%
			- Other		
		8702.90.20	-- Of cubic capacity of 2000 or more and seating capacity not exceeding ten persons	u	25%
	96.08		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09.		
			- Other		
		9608.91.00	-- Pen nibs and nib points	u	15%

- 13.-(1) The Second Schedule to the principal Act is amended by substituting entries specified under the column "Suspended duty" with the entries specified in the Schedule herein below.

(2) The rates of suspended duty on goods referred to in the Schedule shall not, except for goods specified in to H.S. Codes 2402.20.90, 2403.10.10, and 2523.29.00 apply to goods originating from East African Community member states.

SCHEDULE

Heading No.	H.S. Code	Description	Suspended Duty (Provided)	Suspended Duty (Imposed)
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.		
	0401.10.00	- Of a fat content, by weight, not exceeding 1%	25%	20%
	0401.20.00	- Of a fat content, by weight exceeding 1% but not exceeding 6%	25%	20%
	0401.30.00	- Of a fat content, by weight, exceeding 6%	25%	20%
04.02		<b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>		
	0402.10.00	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	25%	20%
		- In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5%		
		--- Not containing added sugar or Other sweetening matter		

		0402.21.90	--- Other	25%	20%
			--- Other		
		0402.29.90	--- Other	25%	20%
			- Other		
			-- Not containing added sugar or other sweetening matter		
		0402.91.90	--- Other	25%	20%
			--Other		
		0402.99.90	--- Other	25%	20%
	04.03		Butter milk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concen- trated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.		
		0403.10.00	- Yogrt	25%	0%
		0403.90.00	- Other	25%	0%
	04.04		Whey, whether or not con- centrated or containing added sugar or other sweetening matter; prod- nets consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not else where specified or included.		

		0404.10.00	- Whey and modified whey, whether Or not concentrated or containing added sugar or other Sweetening matter	25%	0%
		0404.90.00	- Other	25%	0%
	04.05		<b>Butter and other fats and oils derived from milk; dairy spreads.</b>		
			- Butter		
		0405.10.10	--- Ghee	25%	0%
		0405. i o.90	--- Other	25%	0%
		0405.20.00	- Dairy spreads	25%	0%
		0405.90.00	- Other	25%	0%
	04.06		Cheese and curd.		
		0406. i o.00	- Fresh (unripened or un-cured) cheese, including whey cheese, and curd	25%	0%
		0406.20.00	- Grated or powdered cheese, of all kinds	25%	0%
		0406.30.00	- Processed cheese, not grated or powdered	25%	0%
		0406.40.00-	- Blue-veined cheese	25%	0%
		0406.90.00	- Other cheese	25%	0%
	15.07		<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>		

		1507.10.00	- Crude oil whether or not degummed	10%	10%
		1507.90.00	- Other	10%	10%
	15.08		- Groundnut oil and its fractions, whether or not refined, but not chemically modified.		
		1508.10.00	- Crude oil	10%	10%
		1508.90.00	- Other	10%	10%
	15.09		- Olive oils and its fractions, whether or not refined, but not chemically modified.		
		1509.10.00	- Virgin	10%	10%
		1509.90.00	- Other	10%	10%
	15.10	1510.00.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions of heading No. 15.09		
	15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.		
		1511.10.00	- Crude oil	10%	10%
			- Other		
		1511.90.10	-- For industrial use	10%	10%
		1511.90.90	-- Other	10%	10%

	15.12		- Sunflower-seed, sunflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.		
			- Sunflower-seed or sunflower oil and fractions thereof..		
		1512.11.00	- Crude oil	10%	10%
		1512.19.00	- Other	10%	10%
			- Cotton-seed oil and its fractions:		
		1512.21.00	- Crude oil, whether or not gossy pol has been removed	10%	10%
		1512.29.00	- Other	10%	10%
	15.13		- Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.		
			- Coconut (copra) oil and its fractions:		
		1513.11.00	- - Crude oil	10%	
		1513.19.00	- - Other	10%	
			- Palm kernel or babassu oil and fractions thereof:		
		1513.21.00	- - Crude oil	10%	
		1513.29.00	- - Other	10%	



	15.14		- Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.		
		1514.10.00	- Crue oil	10%	10%
		1514.90.00	- Other	10%	10%
	15.15		- Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.		
			- Linseed oil and its fractions		
		1515.11.00	- - Crude oil	10%	10%
		1515.19.00	- - Other	10%	10%
			- Maize (corn) oil and its fractions		
		1515.21.00	- - Crude oil	10%	10%
		1515.29.00	- - Other	10%	10%
		1515.50.00	- Sesame oil and its fractions	10%	10%
		1515.90.00	- Other	10%	10%
	15.16		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, reesterified or elaidinised, whether reesterified or not refined, but not further prepared.		
		1516.10.00	- Animal fats and oils and their fractions	10%	10%

		1516.20.00	- Vegetable fats and Oils and their fractions	10%	10%
	15-17		Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.		
		1517.10.00	- Margarine excluding liquid margarine	10%	10%
		1517.90.00	- Other	10%	10%
	15.18		Animal or vegetable fats and Oils and their fractions, boiled, Oxidised, dehydrated, sulphurised, blow., Polymerised by heat in vacuum or in inert gas or otherwise chemically Modified- eXcluding those Of heading NO. 15-16; inedible 'n'-Itures or preparations Of animals or vegetable fats or Oils or of tractions of different fats or Oils of this Chapter, not elsewhere specified or included.		
			- Other		
	24.02	1518.00.90	Cigars, cheroots, cigarillos and cigarettos, or tobacco or Of tobacco substitutes.	10%	10%

			- Cigarettes containing tobacco		
		2402.20.90	- - Other	30%	Tshs 8,000/= per mi l.
	24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.		
			- Smoking tobacco, whether or not containing tobacco substitutes in any proportion		
		2403.10.00	- - Cut rag/filler	30%	Tshs. 4,000/= per kg
	25.23		Portland cement, aluminous cement, slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.		
			- Portland cement:		
		2523.29.00	- - Other	50%	40%
	36.06	3605.00.00	Matches, other than pyrotechnic articles of heading No. 36.04	25%	Shs. 4,000/= per 1000 match boxes
	40.11		New pneumatic tyres, of rubber.		
			- Of a kind used on motor cars (including station wagons and racing cars)		

		4011.10.90	-- Other	50%	40%
			-- Of a kind used on buses or lorries		
		4011.20.90	-- Other	50%	40%
		4011.50.00	Of a kind used on bicycles	50%	40%
	40.13		Inner tubes, of rubber		
		4013.20.00	-- Of a kind used on bicycles	50%	40%
	52.08		Woves fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/ml		
			- Printed		
			--- Plain weave, weighing not more than 100g/m2		
		5208.51.10	--- Khanga and Kitenge	40%	35%
			- - Plain weave weighing more than 100g/m2		
		5208.52.10	- Khanga and Kitenge	40%	35%
	52.09		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m2		
			- Printed		
			- - Plain weave		
		5209.51.10	... Khanga and Kitenge	40%	35%

	52.10		Woven fabrics of cotton, containing 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/ml		
			- Printed		
			- Plain weave		
		5210.51.10	--- Khanga and Kitenge	40%	35%
	<b>52.11</b>		Woves fabrics of cotton, containing 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/M2		
			- Printed		
		5212.52.10	-- Plain weave		
		5211.51.10	*** Khanga and Kitenge	40%	35%
	52.12		Other woven fabric of cotton.		
			- Weighing not more than 200g/m2		
			-- Printed		
		5212.15.10	--- Khanga and Kitenge	40%	35%
			--Printed		
		5212.25.10	--- Khanga and Kitenge	40%	35%
	54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 5404		

			- Other woven fabrics containing 85% or more by weight of filaments of nylon or other polyamides:		
			- - Printed		
		5407.44.10	--- Khanga and Kitenge	40%	35%
			- Other woven fabrics containing 85% or more by weight or textured polyester filaments:		
			-Printed		
		5407.54.10	--- Khanga and Kitenge	40%	35%
			- Other woven fabrics of containing 85% or more by weight of synthetic filaments:		
			-- Printed		
		5407.84.10	--- Khanga and Kitenge	40%	35%
			-- Other woven fabrics containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:		
			- Printed		
			--- Khanga and Kitenge	40%	35%
			- Other woven fabrics		
			*** Printed		
		5407.94.10	--- Khanga and Kitenge	40%	35%

	54.08		Woven fabrics of artificial filament yarns, including woven fabrics obtained from materials of heading No. 5405		
			-- Printed		
		5408.24.10	--- Khanga and Kitenge	40%	35%
			-- Printed		
		5408.34.10	--- Khanga and Kitenge	40%	35%
	55.13		Woven fabrics of synthetic fabrics, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m'		
			- Printed		
			- Of polyester stable fibres, plain weave		
		5513.41.10	... Khanga and Kitenge	40%	35%
	55.14		Woven fabrics of synthetic stable fibres, containing less than 85% by weight of such fibres mixed mainly or solely with cotton of a weight exceeding 170g/m'		
			- Printed		
			- Of polyester stable fibres, plain weave		
		5514.41.10	--- Khanga and Kitenge	40%	35%

	55.16		<b>Woven fabrics of artificial stable fibres.</b>		
			- Containing 85% or more by weight of artificial stable fibres:		
			- - Printed		
		5516.14.10	---Kbanga and Kitenge	40%	35%
			- - Printed		
		5516.24.10	--- Khanga and Kitenge	40%	35%
			- Containing less than 85% by weight of artificial stable fibres, mixed mainly or solely with wool or fine animal hair.		
			- - Printed		
		5516.34.10	- Khanga and Kitenge	40%	35%
			- Containing less than 85% by weight of artificial stable fibres, mixed mainly or solely with cotton		
		5516.44.10	... Khanga and Kitenge	40%	35%
			- Other		
			- Printed		
		5516.94.10	--- Khanga and Kitenge	40%	35%



	62.10		Garments, made up of fabrics of heading No. 56.02, 56.03, 56.06 or 56.07.		
			- Other women's or girls' garments		
		6210.50.10	- Khanga and Kitenge	40%	35%
	62.11		Tracks suits, ski suits and swimwear; other garments		
			- Other garments women's or girls':		
			- - Of cotton		
		6211.42.10	--- Kbanga and Kitenge	40%	35%
			- - Of man-made fibres		
		6211.43.10	--- Khanga and Kitenge	40%	35%
	63.05 <sub>4</sub>		Sacks and bags, of a kind used for the packing of goods.		
		6305.10-00	- Of jute or of other textile bast fibres of heading No. 53.03.	50%	Tshs. 200/= per piece