

# THE FINANCE ACT, 2003

---

## ARRANGEMENT OF CONTENTS

---

<i>Part</i>	<i>Title</i>
PART I	PRELIMINARY PROVISIONS.
PART II	AMENDMENT OF THE AIRPORT SERVICE CHARGE ACT, 1962.
PART III	AMENDMENT OF THE BUSINESS LICENSING ACT, 1972.
PART IV	AMENDMENT OF THE CUSTOMS TARIFF ACT, 1976.
PART V	AMENDMENT OF THE EAST AFRICAN CUSTOMS AND TRANSFER TAX MANAGEMENT ACT, 1970 (CAP. 27).
PART VI	AMENDMENT OF THE EXCISE TARIFF ORDINANCE, CAP. 332.
PART VII	AMENDMENT OF THE EXPORT TAX ACT, 1974.
PART VIII	AMENDMENT OF THE GAMING ACT, 2003.
PART IX	AMENDMENT OF THE INCOME TAX ACT, 1973.
PART X	AMENDMENT OF THE LOCAL GOVERNMENT FINANCES ACT, 1982.
PART XI	AMENDMENT OF THE PETROLEUM (CONSERVATION) ACT, 1981.
PART XII	AMENDMENT OF THE PORT SERVICES CHARGE ACT, 1973.
PART XIII	AMENDMENT OF THE STAMP DUTY ACT, 1972.
PART XIV	AMENDMENT OF THE TANZANIA REVENUE AUTHORITY ACT, 1995.
PART XV	AMENDMENT OF THE VALUE ADDED TAX ACT, 1997.
PART XVI	AMENDMENT OF THE PUBLIC FINANCE ACT, 2001.
PART XVII	AMENDMENT OF THE LOCAL GOVERNMENT (DISTRICT AUTHORITIES) ACT, 1982.
PART XVIII	AMENDMENT OF THE LOCAL GOVERNMENT (URBAN AUTHORITIES) ACT, 1982.

THE UNITED REPUBLIC OF TANZANIA



No. 15 OF 2003

I ASSENT,

*Benjamin W. Mkapa*  
.....  
President

08.10.03  
.....

**An Act to impose and alter certain taxes and duties and to amend certain written financial and tax laws relating to collection and management of public revenues.**

[.....]

ENACTED by the Parliament of the United Republic of Tanzania.

PART I  
PRELIMINARY PROVISIONS

- |   |              |
|---|--------------|
| 1. This Act may be cited as the Finance Act, 2003.  | 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 1st day of July, 2003. | Commencement |

## PART II

## AMENDMENT OF THE AIRPORT SERVICE CHARGE ACT, 1962

Constru-  
ction  
Act No.26  
of 1962

3. This Part shall be read as one with the Airport Service Charge Act, 1962, hereinafter referred to as the "principal Act".

Addition  
of a new  
section

4. The principal Act is amended by adding immediately after section 8 the following new section:

" Collec-  
tion agent  
to remit  
the charge  
to Commi-  
ssioner

8A-(1) Where any collection agent, and every servant or agent of a collection agent employed by such collection agent in that behalf, collects the charge from a person liable to pay the same and fails to remit the charge so collected to the Commissioner, the Commissioner may recover the charge by distress upon the goods and chattels of the agent.

(2) Where any tax due from an agent remains unpaid, the Commissioner may, by notice in writing, require any other person -

- (a) from whom any money is due, or is accruing or may become due to the agent; or
- (b) who holds, or may subsequently hold money on account of the agent: or
- (c) having authority from any person to pay money to the agent,

to pay that money, or an amount which is sufficient to discharge the tax from the agent, in the manner directed by the Commissioner as and when it would, but for the notice, be or become payable to the agent.

(3) A person on whom a notice under subsection (2) has been served and who fails to comply with the notice, commits an offence and upon conviction is liable to a fine not exceeding one hundred thousand shillings or ten percentum of the amount demanded by the notice, whichever is greater or to imprisonment for a term not exceeding twelve months or to both such fine and imprisonment."

“(3) The Minister shall, in granting remission under this section-

- (a) specify the time limit within which the remission is granted;
- (b) specify the goods in respect of which the remission is granted;
- (c) impose such other conditions as may be required.”

(b) by renumbering subsection (3) as subsection (4).

Amend-  
ment of  
the First  
Schedule

10. The First Schedule to the principal Act is hereby amended by substituting the following entries under the column “import duty” in the appropriate positions -

Heading No.	H.S. Code	Description	Unit	Import Duty
15.11		<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>		
		- Crude oil		
	1511.10.10	--- Palm oil	kg	10%
		--- Fractions		
	1511.10.21	---- Palm olein	kg	10%
	1511.10.22	----Palm stearin	kg	10%
	1511.10.29	---- Other	kg	10%
		- Other		
	1511.90.10	--- Palm olein, RBD	kg	25%
	1511.90.20	--- Palm stearin RBD	kg	15%
	1511.90.90	--- Other	kg	25%

Heading No.	H.S. Code	Description	Unit	Import Duty
27.12		<b>Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.</b>		
	2712.10.00	- Petroleum jelly	kg	15%
32.12		<b>Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packing for retail sale.</b>		
		- Other		
	3212.90.10	- Pigments for manufacture of paints	kg	15%
	3212.90.90	- Other	kg	25%
35.07		<b>Enzymes prepared enzymes not elsewhere specified or included</b>		
	3507.10.00	- Rennet and concentrates thereof	kg	10%
	3507.90.00	- Other	kg	10%
39.23		<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics</b>		
		- Sacks and bags (including cones)		
		- Of polymers of ethylene		
	3923.21.10	- Shopping bags	kg	25%
	3923.21.90	- Other	kg	25%
		- Of other plastics		
	3923.29.10	- Shopping bags	kg	25%

Heading No.	H.S. Code	Description	Unit	Import Duty
		mounted or set ; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.		
		- Unworked or simply sawn or roughly shaped		
	7103.10.10	- Tanzanite	kg	0%
	7103.10.20	- Alexandrite	kg	0%
	7103.10.90	- Other	kg	15%
		- Other		
	7103.99.10	- Tanzanite	Carat	0%
	7103.99.20	- Alexandrite	Carat	0%
	7103.99.90	- Other	Carat	15%
73.22		Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.		
		- Radiators and parts thereof:		
	7322.11.00	- Of cast iron	kg	10%
	7322.19.00	- Other	kg	10%
	7322.90.00	- Other	kg	10%
84.09		Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08:		
	8409.10.00	- For aircraft engines	kg	10%

Heading No.	H.S. Code	Description	Unit	Import Duty
		- Other:		
	8409.91.00	- Suitable for use solely or principally with spark-ignition internal combustion piston engines	kg	10%
	8409.99.00	- Other	kg	10%
<b>84.12</b>		<b>Other engines and motors.</b>		
	8412.90.00	- Parts	kg	10%
<b>84.13</b>		<b>Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.</b>		
	8413.30.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	u	10%
<b>84.21</b>		<b>Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.</b>		
		- Filtering or purifying machinery and apparatus for liquids		
	8421.23.00	- Oil or petrol-filters for internal combustion engines	u	10%
		- Filtering or purifying machinery and apparatus for gases		
	8421.31.00	- Intake air filters for internal combustion engines	u	10%
		- Parts:		
	8421.91.00	- Of centrifuges, including centrifugal dryers	kg	10%
	8421.99.00	- Other	kg	10%

Heading No.	H.S. Code	Description	Unit	Import Duty
84.50		<b>Household or laundry-type washing machines, including machines which both wash and dry.</b>		
	8450.90.00	- Parts	kg	10%
84.67		<b>Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor.</b>		
		- Parts:		
	8467.91.00	- Of chain saws	kg	10%
	8467.92.00	- Of pneumatic tools	kg	10%
	8467.99.00	- Other	kg	10%
84.81		<b>Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.</b>		
	8481.10.00	- Pressure-reducing valves	kg	10%
	8481.20.00	- Valves for oleohydraulic or pneumatic transmissions	kg	10%
	8481.30.00	- Check valves	kg	10%
	8481.40.00	- Safety or relief valves	kg	10%
	8481.80.00	- Other appliances	kg	10%
	8481.90.00	- Parts	kg	10%
84.82		<b>Ball or roller bearings.</b>		
	8482.10.00	- Ball bearings	u	10%
	8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	u	10%
	8482.30.00	- Spherical roller bearings	u	10%



Heading No.	H.S. Code	Description	Unit	Import Duty
	8483.90.00	- Parts	kg	10%
<b>84.84</b>		<b>Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.</b>		
	8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	kg	10%
	8484.20.00	- Mechanical seals	kg	10%
	8484.90.00	- Other	kg	10%
<b>87.06</b>	8706.00.00	<b>Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05.</b>	u	0%
<b>87.08</b>		<b>Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05.</b>		
	8708.10.00	- Bumpers and parts thereof	kg	10%
		- Other parts and accessories of bodies (including cabs):	kg	10%
	8708.21.00	- Safety seat belts	kg	10%
	8708.29.00	- Other	kg	10%
		- Brakes and servo-brakes and parts thereof:		
	8708.31.00	- Mounted brake linings	kg	10%
	8708.39.00	- Other	kg	10%
	8708.40.00	- Gear boxes	kg	10%

Heading No.	H.S. Code	Description	Unit	Import Duty
	8708.50.00	- Drive-axles with differential, whether or not provided with other transmission components	kg	10%
	8708.60.00	- Non-driving axles and parts thereof	kg	10%
	8708.70.00	- Road wheels and parts and accessories thereof	kg	10%
	8708.80.00	- Suspension shock-absorbers	kg	10%
		- Other parts and accessories:		
	8708.91.00	- Radiators	kg	10%
	8708.92.00	- Silencers and exhaust pipes	kg	10%
	8708.93.00	- Clutches and parts thereof	kg	10%
	8708.94.00	- Steering wheels, steering columns and steering boxes	kg	10%
	8708.99.00	- Other	kg	10%
<b>87.09</b>		<b>Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.</b>		
	8709.90.00	- Parts	kg	10%
<b>87.16</b>		<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b>		
		- Trailers and semi-trailers of the caravan type, for housing or camping		
	8716.10.90	- Other	u	10%
		- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes		

Heading No.	H.S. Code	Description	Unit	Import Duty
	8716.20.90	- Other	u	10%
		- Other trailers and semi-trailers for the transport of goods:		
		-Tanker trailers and tanker semi-trailers		
	8716.31.90	- Other	u	10%
		- Other		
	8716.39.90	- Other	u	10%
		- Other trailers and semi-trailers		
	8716.40.90	- Other	u	10%
		- Other vehicles		10%
	8716.90.00	- Parts	kg	10%

11.—(1) The principal Act is hereby amended by substituting or adding the following entries under the column "Suspended Duty" in their appropriate positions—

Amendment of Second Schedule

(2) The rates of suspended duty on goods referred to in the Schedule shall apply to goods originating within the East African Community Member States.

**"Suspended Duty"**

Heading No.	H.S. Code	Description	Unit	Import Duty
04.02		<b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>		
		- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:		
		- Not containing added sugar or other sweetening matter		

Heading No.	H.S. Code	Description	Unit	Import Duty
	0402.21.10	- Specially prepared for infants	20%	12%
		- Other		
	0402.29.10	- Specially prepared for infants	20%	12%
		- Other:		
		- Not containing added sugar or other sweetening matter		
	0402.91.10	-Specially prepared for infants	20%	12%
		-Other		
	0402.99.10	Specially prepared for infants	20%	12%
<b>15.07</b>		<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	20%	8%
<b>15.08</b>		<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>		
	1508.10.00	- Crude oil	20%	8%
<b>15.11</b>		<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>		
		- Crude oil		
	1511.10.10	- Palm oil	20%	8%
		- Fractions		
	1511.10.21	- Palm olein	20%	8%
	1511.10.22	-Palm stearin	20%	8%
	1511.10.29	-Other	20%	8%
		- Other		
	1511.90.10	- Palm olein, RBD	20%	10%
	1511.90.20	- Palm stearin RBD	20%	12%
	1511.90.90	- Other	20%	10%

Heading No.	H.S. Code	Description	Unit	Import Duty
15.12		<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>		
		- Sunflower-seed or safflower oil and fractions thereof:		
	1512.11.00	- Crude oil	20%	8%
		- Cotton-seed oil and its fractions:		
	1512.21.00	- Crude oil, whether or not gossypol has been removed	20%	8%
15.13		<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>		
		- Coconut (copra) oil and its fractions:		
	1513.11.00	- Crude oil	20%	8%
		- Palm kernel or babassu oil and fractions thereof:		
	1513.21.00	- Crude oil	20%	8%
15.15		<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b>		
		- Maize (corn) oil and its fractions:		
	1515.21.00	- Crude oil	20%	8%
27.12		<b>Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.</b>		
	2712.10.00	- Petroleum jelly	20%	12%

Heading No.	H.S. Code	Description	Unit	Import Duty
34.02		<b>Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01.</b>		
		- Organic surface-active agents, whether or not put up for retail sale:		
	3402.11.00	- Anionic	20%	12%
	3402.12.00	- Cationic	20%	12%
	3402.13.00	- Non ionic	20%	8%
	3402.19.00	- Other	20%	12%
	3402.20.00	- Preparations put up for retail sale	20%	12%
	3402.90.00	- Other :	20%	12%
39.23		<b>Articles for conveyance or packing of goods, of plastics, stoppers, lids, caps and other closures, of plastics</b>		
		-Sacks and bags (including cones)-Of polymers of ethylene		
	3923.21.10	- shopping bags	20%	20%
	3923.21.90	- Other	20%	20%
		- Of other plastics		
	3923.29.10	- Shopping bags	20%	20%
	3923.29.90	- Other	20%	20%
		- Other		
	3923.90.10	- Plastic tooth paste tube	20%	12%
	3923.90.90	- Other	20%	20%

Heading No.	H.S. Code	Description	Unit	Import Duty
40.06		<b>Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.</b>		
	4006.10.00	- "Camel-back" strips for retreading rubber tyres	20%	0%
	4006.90.00	- Other	20%	0%
40.07	4007.00.00	<b>Vulcanised rubber thread and cord.</b>	20%	0%
40.08		<b>Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.</b>		
		- Of cellular rubber:		
	4008.11.00	- Plates, sheets and strip	20%	12%
	4008.19.00	- Other	20%	12%
		- Of non-cellular rubber		
	4008.21.00	- Plates, sheets and strip	20%	12%
	4008.29.00	- Other	20%	12%
40.17	4017.00.00	<b>Hard rubber (for example, ebonite) in all forms, including wastes and scraps; articles of hard rubber.</b>	20%	12%
48.19		<b>Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.</b>		
	4819.10.00	- Cartons, boxes and cases, of corrugated paper or paperboard	20%	12%
	4819.20.00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	20%	12%

Heading No.	H.S. Code	Description	Unit	Import Duty
	4819.30.00	- Sacks and bags, having a base of a width of 40 cm or more	20%	12%
	4819.40.00	- Other sacks and bags, including cones	20%	12%
	4819.50.00	- Other packing containers, including record sleeves	20%	12%
<b>52.08</b>		<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m<sup>2</sup>.</b>		
		- Unbleached:		
	5208.11.00	- Plain weave, weighing not more than 100 g/m <sup>2</sup>	20%	8%
	5208.12.00	- Plain weave, weighing more than 100 g/m <sup>2</sup>	20%	8%
	5208.13.00	- 3-thread or 4-thread twill, including cross twill	20%	8%
	5208.19.00	- Other fabrics	20%	8%
		- Bleached:		
	5208.21.00	Plain weave, weighing not more than 100 g/m <sup>2</sup>	20%	12%
	5208.22.00	- Plain weave, weighing more than 100 g/m <sup>2</sup>	20%	12%
	5208.23.00	- 3-thread or 4-thread twill, including cross twill	20%	12%
	5208.29.00	- Other fabrics	20%	12%
<b>52.09</b>		<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m<sup>2</sup>.</b>		
		- Unbleached:		
	5209.11.00	- Plain weave	20%	8%
	5209.12.00	- 3-thread or 4-thread twill, including cross twill	20%	8%



Heading No.	H.S. Code	Description	Unit	Import Duty
	5209.19.00	- Other fabrics	20%	8%
		- Bleached:		
	5209.21.00	- Plain weave	20%	12%
	5209.22.00	- 3-thread or 4-thread twill, including cross twill	20%	12%
	5209.29.00	- Other fabrics	20%	12%
<b>52.10</b>		<b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m<sup>2</sup>.</b>		
		- Unbleached:		
	5210.11.00	- Plain weave	20%	8%
	5210.12.00	- 3-thread or 4-thread twill, including cross twill	20%	8%
	5210.19.00	- Other fabrics	20%	8%
		- Bleached:		
	5210.21.00	- Plain weave	20%	12%
	5210.22.00	- 3-thread or 4-thread twill, including cross twill	20%	12%
	5210.29.00	- Other fabrics	20%	12%
<b>52.11</b>		<b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m<sup>2</sup>.</b>		
		- Unbleached:		
	5211.11.00	- Plain weave	20%	8%
	5211.12.00	- 3-thread or 4-thread twill, including cross twill	20%	8%

Heading No.	H.S. Code	Description	Unit	Import Duty
	5211.19.00	- Other fabrics	20%	8%
		- Bleached:		
	5211.21.00	- Plain weave	20%	12%
	5211.22.00	- 3-thread or 4-thread twill, including cross twill	20%	12%
	5211.29.00	- Other fabrics	20%	12%
<b>52.12</b>		<b>Other woven fabrics of cotton.</b>		
		- Weighing not more than 200 g/m <sup>2</sup> :		
	5212.11.00	- Unbleached	20%	8%
	5212.12.00	- Bleached	20%	12%
		- Weighing more than 200 g/m <sup>2</sup> :		
	5212.21.00	- Unbleached	20%	8%
	5212.22.00	- Bleached	20%	12%
<b>53.09</b>		<b>Woven fabrics of flax:</b>		
		- Containing 85% or more by weight of flax:		
	5309.11.00	- Unbleached or bleached	20%	12%
	5309.19.00	- Other	20%	12%
		- Containing less than 85% by weight of flax		
	5309.21.00	- Unbleached or bleached	20%	12%
	5309.29.00	- Other	20%	12%
<b>53.11</b>	5311.00.00	<b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.</b>	20%	12%
<b>54.07</b>		<b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.</b>		

Heading No.	H.S. Code	Description	Unit	Import Duty
	5407.10.00	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	20%	12%
	5407.20.00	- Woven fabrics obtained from strip or the like	20%	12%
	5407.30.00	- Fabrics specified in Note 9 to Section XI	20%	12%
		- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:		
	5407.41.00	- Unbleached or bleached	20%	12%
		- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:		
	5407.51.00	- Unbleached or bleached	20%	12%
		- Other woven fabrics, containing 85% or more by weight of polyester filaments		
	5407.61.00	- Containing 85% or more by weight of non-textured polyester filaments	20%	12%
	5407.69.00	- Other	20%	12%
		- Other woven fabrics, containing 85% or more by weight of synthetic filaments		
	5407.71.00	- Unbleached or bleached	20%	12%
		- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:		
	5407.81.00	- Unbleached or bleached	20%	12%
		- Other woven fabrics		
	5407.91.00	- Unbleached or bleached	20%	12%

Heading No.	H.S. Code	Description	Unit	Import Duty
<b>54.08</b>		<b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.</b>		
		- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:		
	5408.21.00	- Unbleached or bleached	20%	12%
		- Other woven fabrics:		
	5408.31.00	- Unbleached or bleached	20%	12%
<b>55.14</b>		<b>Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m<sup>2</sup>.</b>		
	5514.11.00	- Of polyester staple fibres, plain weave	20%	12%
	5514.12.00	- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	20%	12%
	5514.13.00	- Other woven fabrics of polyester staple fibres	20%	12%
	5514.19.00	- Other woven fabrics	20%	12%
<b>55.16</b>		Woven fabrics of artificial staple fibres.		
<b>63.05</b>		Sacks and bags, of a kind used for the packing of goods.		
		- Of man-made textile materials:		
	6305.33.00	- Other, of polyethylene or polypropylene strip or the like	20%	12%
<b>72.08</b>		<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.</b>		
	7208.10.00	- In coils, not further worked than hot-rolled, with patterns in relief	20%	0%

Heading No.	H.S. Code	Description	Unit	Import Duty
		- Other, not in coils, not further worked than hot-rolled:		
	7208.54.00	- Of a thickness of less than 3 mm	20%	0%
72.09		<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.</b>		
		- Not in coils, not further worked than cold-rolled (cold-reduced):		
	7209.26.00	- Of a thickness exceeding 1 mm but less than 3mm	20%	8%
	7209.27.00	- Of a thickness of 0.5 mm or more but not exceeding 1mm	20%	8%
72.16		<b>Angles, shapes and sections of iron or non-alloy steel.</b>		
		- Other:		
	7216.91.00	- Cold-formed or cold-finished from flat-rolled products	20%	12%
72.17		<b>Wire of iron or non-alloys steel.</b>		
	7217.10.00	- Not plated or coated, whether or not polished	20%	12%
73.22		<b>Radiators for central heating, not electrically heated, and parts thereof of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.</b>		
		- Radiators and parts thereof:		
	7322.11.00	- Of cast iron	20%	12%
	7322.19.00	- Other	20%	12%

Heading No.	H.S. Code	Description	Unit	Import Duty
	7322.90.00	- Other	20%	12%
<b>73.25</b>		<b>Other cast articles of iron or steel.</b>		
		- Other:		
	7325.91.00	- Grinding balls and similar articles for mills	20%	8%
<b>73.26</b>		<b>Other articles of iron or steel.</b>		
		- Forged or stamped, but not further worked:		
	7326.11.00	- Grinding balls and similar articles for mills	20%	8%
<b>83.11</b>		<b>Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.</b>		
	8311.10.00	- Coated electrodes of base metal, for electric arc-welding	20%	12%
<b>85.07</b>		<b>Electric accumulators, including separators therefor, whether or not rectangular (including square).</b>		
	8507.10.00	- Lead-acid, of a kind used for starting piston engines	20%	12%
	8507.20.00	- Other lead-acid accumulators	20%	12%
	8507.30.00	- Nickel-cadmium	20%	12%
	8507.40.00	- Nickel-iron	20%	12%
	8507.80.00	- Other accumulators	20%	12%

(3) The rates of suspended duty on goods referred to in the following Schedule shall apply to goods originating from within and outside the East African Community Member States.

## "Suspended Duty"

Heading No.	H.S. Code	Description	Unit	Import Duty
15.11		<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>		
		- Crude oil		
	1511.10.10	- Palm oil	20%	10%
		- Fractions		
	1511.10.21	- Palm olein	20%	10%
	1511.10.22	- Palm stearin	20%	0%
	1511.10.29	- Other	20%	10%
		- Other		
	1511.90.10	- Palm olein, RBD	20%	10%
	1511.90.20	- Palm stearin RBD	20%	0%
	1511.90.90	- Other	20%	10%

## PART V

AMENDMENT OF THE EAST AFRICAN CUSTOMS AND TRANSFER TAX  
MANAGEMENT ACT, 1970 (CAP. 27)

12. This Part shall be read as one with the East African Customs and Transfer Tax Management Act, 1970 in this Part referred to as the "principal Act".

Constru-  
tion  
Cap.27

13. The principal Act is amended in section 2 by adding immediately after the definition of the term "postal article" the following new definition-

Amend-  
ment of  
section 2

"post-clearance audit" means a process which enables customs officer to verify the accuracy of declarations through examination of books, records business systems and all relevant customs commercial data held by persons or companies directly or indirectly involved in international trade;"

