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MAURITIUS

A REVIEW AND ASSESSMENT OF RECENT ECONOMIC POLICY REFORMS

Doris J. Jansen

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I. Background

Mauritius is a densely populated island, with smaller outer islands, situated in the Indian ocean. Its economy is dominated by sugar production. Despite significant expansion of other sectors since the early 1970s, sugar still occupies around 90 percent of the cultivable area and accounts for about 50 percent of export earnings. The level of economic activity is therefore highly sensitive to fluctuations in sugar production and exports.

After a period of relatively stagnant growth during the 1960s, Mauritius experienced a high average rate of economic growth during 1970-77 as a result of favorable external factors and the adoption of supply-oriented measures. In order to reduce the extreme dependence on sugar, the Government embarked on a policy of diversification that emphasized increased export-oriented industrialization and the expansion of tourism. In 1970, the Export Processing Zone Act was passed giving generous fiscal incentives to foreign and domestic investors manufacturing entirely for export markets. The incentives provided under the Act fostered a large increase in investment in the manufacturing sector so that fixed investment in the sector increased substantially in real terms. This expansion of the industrial sector was helped greatly by the almost concurrent boom in the sugar sector, which was generated by the buoyant export prices that appeared in 1971 and peaked during 1974-75. The substantial profits made by the sugar industry were a major source of funds that financed industrial and tourism investment.

As a result of these developments, GDP grew at an average annual rate of 10 percent between 1970 and 1977, real investment more than quadrupled and employment was substantially increased.

The period 1977 to 1979 witnessed the emergence of serious economic and financial imbalances in the economy. Sugar prices, which had briefly supported the boom, collapsed after 1975 causing a sharp reduction in the profits of the sugar industry and in the growth of exports. The expansion of the manufacturing sector came to a halt as the sugar profits dried up and labor costs escalated. In the meantime, fiscal policy continued to be expansionary, spurred by an ambitious public investment program and the rapid growth of current expenditure. The second oil price increase in 1979 accelerated the deterioration in the balance of payments, leading to a sharp drop in foreign exchange reserves. To finance the budget and balance of payments deficit, the Government resorted to Eurocurrency loans and to a rapid buildup of external debt.

II. Post-1979 Economic Performance

In 1979 the Government embarked on a stabilization and structural adjustment program supported by the IMF and the World Bank. Since 1979, five consecutive stand-by arrangements have been successfully implemented. Central to these programs has been the adoption of appropriate exchange rate policies, reductions in consumer subsidies, wage restraint, restrictive credit and monetary policies, reductions in the overall fiscal deficit and maintenance of a liberal system of trade and payments. Despite unfavorable exogenous factors, including adverse weather conditions in 1980 and 1983, a world-wide recession in 1980-82, and continued deterioration in the country's terms of trade, progress under the stabilization programs has been excellent. As Table 1 shows (all tables are at the end of the report), the overall budgetary deficit was narrowed from about 13 percent of GDP in FY 1982 to 5 percent in FY 1986; the external current account deficit was reduced from about 13 percent of GDP in 1981 to 3.5 percent in 1985, and the domestic inflation rate dropped from about 30 percent in 1979 to around 2 percent at present. On the supply side, the most remarkable development has been the resumption of fast growth in manufactured exports.

With the successful completion of the last stand-by arrangement at the end of August 1984, Mauritius does not currently have a financial arrangement with the IMF. The Government has recently signed an Industrial Sector Adjustment Program loan with the World Bank and the African Development Bank for \$25 million and UA 30 million equivalent. This loan was conditional upon the Government implementing significant tariff reduction measures, submitting a plan of action for the restructuring of the drawback system, for the simplification of its tariff schedule, and to take action to institutionalize the criteria for the granting of Development Certificates. These conditions have now been met. [See Annex A for a copy of the Loan Agreement which details these conditions].

III. Industrial Sector Development

Until the mid-sixties, Mauritius' industrial development was negligible. In 1964 the Government introduced an incentive scheme to encourage the development of import substitution activities. The incentive scheme did not have an immediate impact on industrial growth: only a few enterprises were set up to service the sugar industry or to provide simple goods for domestic consumption, and the country's industrial development remained modest until the early seventies.

In 1970 the Government enacted the Export Processing Zones Act aimed at attracting local and foreign private investors into export processing activities with the objective of emulating the successful experience of Asian exporters such as Hong Kong, Singapore and Taiwan. This scheme granted investors in export-oriented enterprises additional benefits such as free repatriation of capital and dividends, duty free entry of inputs and greater flexibility in dismissing workers. The Government also sought to facilitate industrial investment by providing readily available developed land and factory space through the Development Bank of Mauritius.

Within the Structural Adjustment Program of the early 1980s, the Government took several additional policy measures to stimulate the recovery of industrial exports, including agreements to avoid double taxation of dividends from exports enterprises with the U.K., France and India, and an Export Credit Guarantees scheme to provide coverage to commercial banks in Mauritius against default by exporters. Also, the Government intensified its export promotion activities abroad and import substituting firms were made eligible for the drawback of duties paid on the import content of any exports they might make.

The policy changes and promotional efforts paid off. In 1984 and 1985 export oriented manufacturing grew by about 30 percent per annum in real terms. As Table 2 shows, the number of EPZ firms has grown from 195 in 1984 to 290 in 1985 and to 437 in March 1987. Employment in these enterprises more than doubled over the last three years to 78,000.

In 1986 the value of EPZ gross exports grew by over 50 percent to Rs 4,960 million. Clothing and textiles remained the bulk of EPZ export with a share of 83 percent. Manufactured exports surpassed sugar as Mauritius' main exports for the first time in 1985. During the same three year period, import substitution manufacturing also grew, but at a modest 3 percent per annum.

Industrial sector development in Mauritius has thus led to the creation of two separate manufacturing subsectors: one producing nearly exclusively for the export market and the other producing mainly for the local market. Their growth performance, sectoral composition, average firm size and productivity are quite different. So also is the impact of various government trade and industrial incentive policies that have been enacted recently. In the following sections the impact of these changes is separately assessed for import substituting firms and for export-oriented (EPZ) firms.

IV. Industrial Sector Policies

A. Import-Substituting Firms

1. Development Certificates (DC)

The first major policy measure which provided an incentive for import substituting firms was the Development Certificate (DC) Scheme which was introduced in 1964. It provided corporate tax holidays for five to eight years and tax free dividends for any consecutive five years, loans for working capital at the prime rate from commercial banks, duty free entry of capital goods and protection from competing imports through import quotas and tariffs. The package of incentives for import substitution has undergone several modifications over time.

In recent years the Government has reduced the number of DC certificates granted. The number of import-substituting firms with valid DC certificates increased by 12 in the year ending in March 1984 and by only 3 in the year ending in March 1985. No DC certificates were granted in 1986, and only one, for a flour mill, in 1987. There are 80 applications in the ministry's files which have not been granted DC certificates. There are presently 80 firms with valid DC certificates and 91 firms whose DC certificates have expired. Data from the recent Industrial Survey indicates that there are presently a total of 340 non-EPZ manufacturing firms (compared to 377 EPZ firms). They provide only 16 percent of manufacturing sector employment. Their allocation between sectors is shown in Table 3.

Although essentially no DC certificates are granted, the government wishes to reserve the option of doing so in exceptional cases. It has agreed, as one of the conditions for the recent IBRD/ADE loan to institutionalize the criteria by which DC certificates would be granted. One consideration for granting a DC certificate would be that the applicant does not already enjoy high protection.

In sum, the Government has in practice ceased the granting of special incentives for investment in import-substituting manufacturing enterprises. This is an important policy reform, contributing to the development of a more economically efficient and export-oriented manufacturing sector. It provides a clear message to existing enterprises and to potential investors that encouragement will be given to export-oriented enterprises and not to those producing primarily for the domestic market requiring protection from imports.

2. Quantitative Import Restrictions

Quota restrictions were imposed in 1969 to protect DC holders from foreign competition. In most cases imports were restricted to 20 percent of their value in a base year period. In addition, in 1978 a number of quotas were imposed for balance of payment reasons, restricting imports to 50 percent of the quantities imports in 1977. The average tariff equivalent premium due to the quotas was estimated in a 1984 consultant's report to be 20 percent, ranging between zero and 172 percent. All quantitative import restrictions were abolished in 1984-85.

This too is a significant policy reform, and, to the Government's credit, there has been no backsliding since 1985. Very few countries, including the United States, have ceased total reliance on quotas on imports.

3. Import Tariffs

A complex import tax structure has developed as a result of periodic increases and additions for fiscal and balance of payments reasons. Until this year, there were three separate taxes on all imports: a fiscal duty and surcharge, a customs duty and surcharge, and stamp duty. Fiscal duties ranged from 0 to 450 percent. The customs duty was zero on imports from preferential sources (EEC, US and the Commonwealth) and ranged from 5 to 50 percent of the cif price on imports from non-preferential sources (including Japan). A surcharge on fiscal and customs duties was first introduced in December 1973. It has been increased from the original 10 to 20 percent of the applicable fiscal duty to the current 33.1 percent (except on tariffs gazetted in 1987 for which the surcharge is incorporated in the new rate).

The stamp duty is a levy payable at the time of import permit approval that applies to almost all imported goods. It was first imposed in December 1979. It has been increased several times from the original 2 percent to the current 17 percent of the cif value of imports.

As early as 1985 the World Bank (and US AID) had discussed with the Government of Mauritius the desirability of reducing the maximum tariff on imports to around 100 percent. A study was then made by the World Bank of the potential revenue impact of such a reduction. After examining this report, as well as assessing the impact of such a reduction on local manufacturers, the Government agreed to reduce the maximum tariff in two stages: in the first stage (implemented in May 1987), the maximum tariff

would be reduced to 127 percent (including stamp duty). Petroleum, tobacco, alcoholic beverages and luxury cars would be excluded. In the second phase, to follow in approximately one year, the maximum tariff would be reduced to 107 percent (including stamp duty).

On May 9, 1987 the Government lowered the tariff on 74 items in order to implement the phase 1 reduction in the maximum ceiling to 127 percent. [Gazette notice 26 of May 9, 1987]. This decrease, as well as a commitment to the second phase reduction to 107 percent, was one of the conditions on the World Bank/African Development Bank Industrial Sector loan. On some of these items the tariff had been as high as 283 percent.

This decrease in the maximum tariff to 127 percent, along with the commitment to decrease it to 107 percent in the next year, was a significant reform. The World Bank and African Development Bank considered it, as well as other reforms discussed below, to indicate a substantial commitment by the Government to a gradual liberalization of industrial sector policies.

But perhaps even more significant is the fact that since January, 1986 there have been at least six other sizable gazetted decreases in tariffs. In fact, during the last two years, the Government has reduced tariffs on 260 items! (including the 74 items mentioned above for which the maximum tariff was reduced to 127 percent). The reasons for so doing have varied: to decrease prices to consumers on essential items, to provide lower input costs for producers, to lower protection on domestic manufacturers, and to promote better health and safety (lower tariffs on pharmaceuticals, gas cookers, auto parts). The tariff changes are listed in order of BTN number in Table 4. These have been extracted from seven separately issued government gazette notices beginning in January 1986 and ending with one issued on July 11, 1987. [A copy of all the gazette notices is presented in Annex B]

The process of lowering tariffs has been a continuous one. Although the Government is concerned with both the revenue impact and the protection impact on existing firms, there is no evidence that this gradual process is ending. There are additional items for which tariff reductions have already been announced, but not yet gazetted (paper, cosmetic inputs).

Table 4 shows that the tariff reductions that have been introduced in the last two years have been broad in scope. The 260 items for which tariffs have been reduced represent 47 percent of the cif value of total imports in 1986. That is, tariff reductions have affected nearly one-half of the value of 1986 imports. These 260 items also represent over 50 percent of fiscal duty paid and over 60 percent of customs duty paid.

Thus substantially more progress has been made in tariff reform than the World Bank or other donors explicitly requested. While the policy dialogue focused on reducing the maximum ceiling, the Government of Mauritius, quietly and gradually, lowered the tariffs on roughly one-half the value of its imports! The revenue and protection impact of this sizable tariff reform is analyzed briefly below.

a. Revenue Impact

Tables 5-ABC provide an analysis of the revenue impact of these tariff changes. The analysis presented in Table 5-A (Case 0 versus Case 1) compares the tariff revenue actually collected in 1986 on these 260 items at the old rates with what the revenue would have been at the lower rates. It thus assumes a zero elasticity, (i.e. consumers and producers do not increase the quantities imported as the price, inclusive of tariff, declines).

In making this comparison it is necessary to adjust downward the new tariff rates to reflect the fact that many of these items are imported by EPZ firms which are exempted from all tariffs on their inputs. The procedure used to make this adjustment is outlined in Annex C. Table 5-A shows that if one assumes no change in the level or mix of imports in response to the tariff changes, the Government could have been faced with a decline of Rs 160 million in tariff revenue. This decline represents 30 percent of total duties paid in 1986.

A more realistic comparison of revenue under the old and new rates is presented in Table 5-B. It compares Case 0--actual revenue collections at the old rates--with Case 2--revenue at the new rates, but assuming positive elasticities.¹ In other words, it assumes that importers would respond positively to the lower tariff-inclusive prices and import more of these items. Thus the loss in revenues due to the lower tariff rates would be partially offset by the greater import volume. The last row of Table 5-B shows that the potential revenue loss declines to Rs 145 million or 28 percent of 1986 tariff revenue.

It is also realistic to assume that there would be an increase in imports of these 260 items (as well as other imports) as a result of the buoyant economic conditions in Mauritius. Indeed, in 1986 the level of imports increased by 12 percent over

¹ The elasticity assumptions are the same as those used by the World Bank in a recent report: food 0.22; beverages and tobacco 0.33; mineral products 0.50; mineral fuels 0.29; animal and vegetable fats 0.36; chemical and allied 1.20; manufacturing goods 2.07; machinery and transport 1.45; miscellaneous 1.58.

that of 1985. Imports during the fourth quarter of 1986 registered an increase of nearly 14 percent in value over the previous quarter. Table 5-C compares Case 0 with Case 3, which assumes a 14 percent increase in the cif value of imports (as well as positive elasticities). It now shows an estimated revenue loss of Rs 127 million, representing 24 percent of total tariff revenue in 1986.

Tables 5-ABC show that the tariff reductions undertaken on some 260 items during the past two years could have been significant in terms of revenue impact. The Government undertook the reforms in spite of this risk, and consumers and producers are now paying significantly lower tariffs on a wide range of items.

In fact, however, the loss in revenue resulting from these lower rates appears to have been totally offset by increased import volume. This increase in imports largely reflects the huge expansion in EPZ manufacturing output which has an import content of over 70 percent [see Table 2]. The Director of Customs and Excise expressed surprise as well as relief in this effect which has been documented by duties collected thus far in 1987. Recent wage increases are expected to lead to a substantial short-term increase in imports. This is likely to guarantee a continuation of high duty collections in spite of the lower tariff rates.

b. Protection Impact

One of the reasons for the recent tariff reductions has been to reduce the level of protection from competing imports accorded to import-substituting manufacturing firms.

Table 3 shows that there are presently some 350 non-EPZ manufacturing firms. They produce a wide range of goods, but seem to be concentrated more in the food and wearing apparel sub-sectors (148 firms) and less in metals, machinery and transport equipment (73). The former group normally is more efficient (and requires less protection) in economies with small domestic markets than is the latter group.

In order to measure the impact of the recent tariff reductions on the protection accorded to local firms, two calculations were made for a few products for which data was available.

The first calculation is called the nominal rate of protection (NRP). It is defined as follows:

$$\text{NRP} = \frac{P_d Q - P_{\text{cif}} Q}{P_{\text{cif}} Q} \quad \text{or} \quad \frac{P_d Q}{P_{\text{cif}} Q} - 1$$

Q?

where

Q = Output

$P_d = P_{\text{cif}} * (1 + t)$ and

t = the tariff rate on output

That is, the nominal rate of protection is the ratio of the difference between the firm's revenue in domestic market prices (inclusive of tariffs), $P_d Q$, and in world prices (excluding tariffs), $P_{\text{cif}} Q$. In some cases where there is competition among local manufacturing firms, P_d will be less than $P_{\text{cif}} * (1+t)$. But it will be assumed here that the equality holds. Thus our estimates will be of the maximum protection provided by tariffs. The actual protection received by firms could be lower than this amount.

Nominal rate of protection calculations are presented for 17 products in Table 6. For each product the NRP before the tariff change (1985) and after the tariff change (1987) is presented. The list of products included in this table is a purely random selection, but believed to be representational of products produced by import-substituting firms. The table shows that 6 of the 17 products received lower protection on their output as a result of tariff reductions. The protection on output was decreased by an average of 22 percent for firms producing carpets, refrigerators, motorcycles, cosmetics, leather footwear and TV sets. The average nominal rate of protection for all 17 products decreased from 103 percent before the tariff changes to 89 percent afterward.

Some of the firms interviewed stated that they were now losing money on these products sold on the local market and planned to gradually shift resources to production for the export market. Their losses were not substantial however, and this probably restrained them from protesting vociferously. In fact, several government officials commented that they were surprised by the limited number of complaints received by local firms.

A more meaningful measure of protection is provided by the Effective Rate of Protection (ERP) calculation. It measures the effect of tariffs on a firm's output as well as on its imported inputs. A firm's ERP is positively affected by high tariffs on its output; it is negatively affected by high tariffs on its

inputs. The ERP measures the net impact of both effects. It is defined as follows:

$$ERP = \frac{P_d Q - \sum_i P_{c1} (1+t_1) X_i}{P_{c1} Q - \sum_i P_{c1} X_i} - 1$$

where

t_1 = the tariff rate on input i
 X_i = input i

The columns on the right side of Table 6 present ERP calculations---pre and post tariff change for these same 19 products. Nine of these nineteen products have had their effective rate of protection changed by the tariff reforms. For eight products, the effective rate of protection has been lowered by an average of 25 percent. The positive effect of duty reductions on their inputs was not sufficient to offset the negative impact of duty reductions on the products they produce. But for one of these nineteen products, shirts, the effective rate of protection was substantially increased. This was the result of the elimination of duty on textile materials. Thus because the tariff on finished shirts was not changed, local firms producing garments have had their protection substantially increased as a result of the elimination of tariffs on their inputs. However, to the extent that shirt manufacturing firms have benefited from duty drawbacks or exemptions on their textile inputs, the increase in effective protection is overstated. For these firms, there has been no change in their effective rate of protection. For leather shoe manufacturers, duties on imported inputs, soles and leather have also been eliminated, but the decrease in duty on the final product, shoes, has also been decreased. The net effect has been a decrease in nominal and in effective protection.

As mentioned, any increase in protection due to lower duties on inputs would have a reduced impact on firms which were able to get drawbacks on the duties paid. But firms interviewed who were eligible for drawbacks said that the tariff elimination has made a significant difference since they often had to wait for over a year to receive the duty drawback.

Thus one effect of the lower tariffs on items used as inputs by import-substituting local firms has been to increase their protection, unless of course the tariff was lowered on their output by enough to offset this effect. This might appear to provide an incentive for increased production for the local market. However, this does not appear to be the case since the elimination of duties on inputs has an even greater impact on these firms ability to export. Before, even with delayed duty

drawbacks, input costs were too high to allow firms producing primarily for the local market to also export competitively. Now that these duties have been eliminated, firms producing these products, such as garments and shoes, are now able to export to neighboring countries. One shirt manufacturer has already exported a small consignment to Zimbabwe and a local shoe manufacturer is planning to export to Reunion, the Seychelles and possibly the UK in September. Other firms are considering setting up separate EPZ enterprises for export.

Table 6 shows that the average ERF for these 19 products has decreased from 237 to 204 percent. But it also shows that protection still varies widely. Firms producing nails have a 77 percent ERF whereas firms producing carpets, cosmetics and leather footwear still have an ERF of over 300 percent. Firms producing food items for which there are no tariffs on their output or inputs have an ERF of 0. Only when tariff rates become more uniform, will ERFs become more uniform.

In sum, the impact of the tariff reforms of the past two years has been to decrease the nominal and effective protection of a considerable number of import-substituting firms. In nearly all cases the effect has been a significant decrease in nominal and effective protection. Data limitations do not permit a calculation of the number of firms effected. However, it is clear that import-substituting firms recognize that there is a clear movement, begun in 1984/85 and still underway, by government to decrease their protection. In 1984/85 this was done by the removal of quantitative restrictions and in the last two years by a continuous series of tariff reductions. Even if firms have not yet been effected, they see the handwriting on the wall. The Government is providing negative incentives for import-substituting manufacture (no D.C. certificates, no quantitative restrictions, no tax advantages, lower tariffs on output) and positive incentives for export-oriented manufacture (elimination of duties on inputs, as well as the measures outlined in the sections below pertaining to EPZ firms).

4. Tariff Simplification

In addition to a commitment to gradually lowering tariff rates, the Government has established a plan of action for tariff simplification [Annex D]. An Advisory Committee, comprised of senior officials of the main institutions of services responsible for revenue collection and administration, has been established and has commenced its work. A report of the committee on the simplification of the tariff structure is expected by December 1987, for consideration by the Government. In the light of the report, the Government will establish the simplified tariff system consistent with the objective set forth above by June

1988.

5. Duty Drawbacks

In the early 1980s, in order to encourage exports by non-EPZ firms, the Government introduced an export incentive scheme which allows firms generally engaged in production for the domestic market either not to pay (duty exemption) or to recoup (drawback) duties paid on imported raw materials and intermediate goods when these are used to produce goods for export. The more effective scheme is the duty exemption, based on bank guarantees, which is used by the larger and more regular non-EPZ exporters. By contrast the drawback scheme has not worked well and is used by few manufacturers. The elimination of import duties on many inputs recently has, of course, decreased the scope of the drawback scheme. However, duties are still required on many inputs. The Government has established a plan of action for improvement of the drawback system. [A copy is provided in Annex E.] According to the plan of action, the administrative changes necessary to achieve the above objectives will be completed by December 1987. The necessary amendments in the Customs Legislation will be promulgated by June 1988.

6. Price Controls

Price controls were introduced to maintain low prices for essential commodities and to reduce the monopoly power of both importers and import-substituting manufacturers. Recognizing that, with the elimination of quantitative import restrictions, the circumstances justifying price controls had largely disappeared, the Government reduced the number of products subject to price regulation: as of mid-1985 the number of products subject to maximum price controls was reduced from 74 to eight. Nearly all products that remain under maximum price controls are basic necessities. At the same time the number of products subject to maximum mark-ups was reduced from 40 to 18. There are currently less than ten products subject to price control.

B. Export-Oriented (EPZ) Manufacturing Firms

1. Export Processing Zone (EPZ) Act

The Export Processing Zone Act of December 1970 was designed to promote firms manufacturing solely for export. It granted tax holidays on corporate profits and dividends, exemption from tariffs on imported inputs and exports, priority financing from DBM and credit from commercial banks at preferential rates, lower

electricity rates than domestic companies, free repatriation of capital and dividends, protection against nationalization and greater flexibility concerning the discharging of workers. These incentives were reserved for industries exporting the totality of their output, and local sales by export industries were tightly constrained.

2. Export and Investment Promotion

In 1983, in order to encourage private local and foreign investment and exports, the Government created two new institutions. First, the Industrial Coordination Unit (ICU) was created within the Ministry of Industry and Cooperatives to act as a one-stop shop, providing clearances and permits to potential investors. The ICU was started two years ago and presently has a staff of five. Its major function is to act as coordinator and to speed up decisions.

Second, the Mauritius Export Development and Investment Authority (MEDIA) was established as a parastatal organization responsible for promoting investment and exports and for developing and operating industrial sites and estates. MEDIA also has been in operation for two years and has a staff of 30. Its major functions are investment promotion, export promotion and the construction of factory buildings. Its Board of Directors consists of private and public sector representatives. It has organized a number of trade fairs and is engaged in efforts to diversify the EPZ sector out of garments.

3. Construction of Industrial Estates

As noted earlier, the Government had traditionally provided EPZ firms with readily available factory space at subsidized rents. In keeping with the objective of increasing reliance on the private sector, however, in July 1986 Parliament adopted an Industrial Buildings Incentives Bill which provides fiscal incentives for the construction of industrial buildings by the private sector for renting to manufacturing enterprises. These include a 15 percent corporate tax rate and exoneration from the rent control provisions of the Landlord and Tenant Act. During the preparatory work for a proposed World Bank Industrial Finance project, the Government indicated its intention to phase out rent subsidies and to base MEDIA's and DBK's pricing policy (rental rates or sale prices) on the principle of full cost recovery.

V. Short and Medium Term Policy Outlook

The Government of Mauritius has implemented a number of significant policy reforms in recent years. These policy changes have clearly facilitated the impressive growth in manufacturing exports and expansion in employment by EPZ firms. It has also given strong indications that this process of reform, designed to stimulate export development further and achieve greater efficiency in resource allocation has not ended.

There is evidence, however, that the policy reform process could run into snags in the short and medium term. This could result from political factors outweighing economic factors, or from weaknesses in policy design and implementation. In the former case, there is not much that can be done except monitor the situation clearly and be prepared to point out the consequences of unwise, politically motivated policies. In the latter case, technical assistance could be made available to strengthen policy design and implementation. The most important areas of potential weakness and opportunities for assistance are briefly discussed below.

1. Public Sector Wage Increases

One worrisome recent policy change is the wage increases granted to civil servants. Following the recommendation of the PRB report, the Government announced on July 16 wage increases varying from 12 to 60 percent, with the larger increments awarded to the higher level employees, since they have had only partial cost of living adjustments in recent years. This wage package would have increased government expenditure by Rs 450 million in the next year. This announcement led to protests by lower paid employees and the Government then decided to give all civil servants an option: an increase of 400 rupees per month or the PRB recommended increase for their category.

This expanded wage award package is now estimated to cost Rs 1 billion. There is general agreement that the scope and timing of the award was influenced by the upcoming (August 30) elections. The lower paid civil servants have received full COL adjustments each year and thus an additional Rs 400 could not be justified on economic grounds. These wage increases are effective as of July 1 and already have led to increased expenditures on consumer goods. It is estimated that the Rs 1 billion in wage increases will lead to an increase of Rs 700 million in imports. This could lead to a dangerously low level of foreign exchange reserves. These are presently estimated at around Rs 3.9 billion, or the equivalent of 8 weeks of imports. The Rs 1 billion of additional government expenditure could also lead to an increase in inflation, depending on how it is

financed.

2. Private Sector Wage Increases

The National Remuneration Board (NRB) recommended a 15 percent wage increase, also effective July 1, for sugar and EPZ sector workers, which together represent 60 percent of the private sector work force. The Government subsequently announced that all remaining workers should get a 10 percent wage increase. The opposition candidate, Mr. Paul Berenger, has recently declared that should his party win the election, all workers would receive an additional 5 percent wage increase.

The management of a number of large private sector firms indicated that they could live with these wage increases. They felt that they would have a serious negative impact on smaller firms whose labor costs were a much greater percentage of total costs and whose profit margins were smaller. The large firms were most concerned by the economic irresponsibility shown by the Government in granting such sizable wage increases. They were surprised and worried that this might set a precedent for further unwise and politically motivated policies.

3. EPZ Diversification

A number of both senior government officials and EPZ firm executives expressed concern with the concentration of the EPZ sector in textiles (wearing apparel). This has already led to quotas being erected in some markets and there is concern that this could increase. Moreover, the textile sector is dependent on low-skilled labor and this is now becoming scarce in Mauritius. There is recognition that the EPZ sector must diversify out of textiles and that the labor force must receive training for the skills required in other fields such as electronics or leather products. Given the relatively high education level and bi-lingual ability of the labor force, this additional training should be fairly easy to accomplish. There is also recognition that management training is required in order to reduce the dependence on expatriates at higher levels. It is recommended that technical assistance be provided for this training effort in the EPZ sector.

Although MEDIA is engaged in some efforts to attract non-textile investors to Mauritius, it lacks the expertise to design and execute and export diversification strategy. There is a need to determine what products Mauritius has a comparative advantage in producing. This would be based on a detailed assessment on both the demand and supply sides. Such an assessment should take into account not only potential export earnings, but also the quantity and quality of jobs provided, as well as environmental

impact. Armed with this knowledge and strategy, Mauritius could then actively pursue appropriate investors. At present its role is too passive and it may not be in a position to assess the appropriateness of investment proposals it receives. It is recommended that technical assistance be provided to the Government to assist in designing and implementing an export diversification strategy.

4. Tariff Reform

As shown above, the Government has undertaken significant tariff reform during the past two years. The effect has in most cases been positive: the lower rates have led to lower protection of domestic manufacturers, lower costs to consumers on essential items and lower costs to producers on material inputs and machinery. However, a worrisome feature of this reform effort is its ad hoc nature. Tariffs are changed on particular items without assessing the impact this will have on all categories of users of this item or its effect on producers or users of related items. Tariff rates still vary widely, and this variation may even be increasing. As a result, effective rates of protection continue to vary widely and are even increasing on some products.

The Government should continue its commitment to lowering tariffs while moving toward the adoption of a uniform tariff rate for all imports. A uniform tariff of x percent provides protection on output or value added of x percent.

A uniform tariff rate not only provides more even rates of protection, it is also easier to administer. Because all goods are taxed at the same rate, there is no incentive for a firm to attempt to reclassify an import as one with a lower tariff. Rigid enforcement would not require customs officials to have as much knowledge about each item being imported.

The major objective of the tariff simplification process, to which the Government is committed, should be the establishment of an appropriate uniform tariff rate. It is recommended that technical assistance be provided to the Ministry of Finance to assist in the determination of an appropriate rate. This would require assessing the impact of alternative tariff levels on revenue as well as on local manufacturers, in order to minimize any disruptive effects. It is important that an appropriate gradual phasing be determined and implemented.

5. US Investment

US investors are notable by their absence in the EPZ sector. This could be due to their lack of knowledge of Mauritius and the opportunities it provides. While MEDIA has made some efforts to increase this knowledge, the possibility of US government assistance should be explored. MEDIA has expressed an interest in setting up an investment promotion office in the US and could benefit from both technical and financial assistance in so doing.

VI. Recommendations Regarding Second Tranche EPRP

As stated in the program grant agreement, the release of the second tranche of the Mauritius Economic Policy Reform Program (EPRP) is conditioned on the Government of Mauritius furnishing to AID, in form and substance satisfactory to AID, evidence that satisfactory progress has been made in tariff reform and in the modification of the government's industrial incentive program to increase the international competitiveness of local manufacturers.

According to the PAAD, the concept of benchmarks, against which reform progress could be measured, was presented. It was clear, however, that these benchmarks were to be considered general guidelines to assess progress, rather than rigid performance standards.

In December 1985 a draft Program Implementation Letter (PIL) was sent by REDES to the Government of Mauritius (GOM). Its purpose was to clarify what AID anticipates the GOM would accomplish prior to the release of the second tranche. It made reference to a ceiling of 100 percent on tariffs on imports from preferential sources. It also made reference to the introduction of a unified incentive scheme for all manufacturers to encourage them to produce for export markets. [The GOM was not in a position to respond to this draft PIL, presented in Annex F].

In a letter to the US Ambassador to Mauritius dated August 5, 1987, the GOM stated that it believes it has now satisfactorily met the benchmarks originally set for the release of the second tranche of the EPRP grant. It requested the early release of the second tranche of US \$ 3 million [See Annex F for the text of this letter].

This report has provided a review and assessment of recent economic policy reforms implemented by the GOM. It provides evidence that substantial progress has been made in the areas of tariff reform and industrial incentives. The following significant reforms have been implemented in the last two years:

1. Continued absence of quantitative restrictions in imports.
2. Cessation of granting of Development Certificates (except in 1 case, and in future only under exceptional circumstances).
3. Reduction of the maximum tariff rate to 127 percent (inclusive of stamp duty), except for alcoholic beverages, tobacco, and luxury cars, and a commitment to reduce the maximum tariff rate to 107 percent in the next year.
4. Reduction of tariff duties on 260 items, which represent nearly 50 percent of the cif value of imports in 1986. This had a potential revenue impact of Rs 127-145 million, or 24-30 percent of total tariff revenues collected in 1986.
5. Reduction of nominal and effective rates of protection on a large number of products produced by import-substituting manufacturers as a result of tariff reform. Out of nineteen randomly selected products manufactured for the local market for which data was available, six had their nominal rate of protection lowered by an average of 22 percent; eight had their effective rates of protection lowered by an average of 25 percent.
6. A commitment and Plan of Action to simplify the tariff code by June 1988. An Advisory Committee has been set up and its report is due in December 1987.
7. A commitment and Plan of Action to improve the drawback system by June 1988. By eliminating tariffs on many inputs in the last two years, the Government has in the meantime reduced its reliance on this presently cumbersome system.
8. The elimination of price control on all but a few basic commodities.
9. Continued efficient implementation of the EPZ Act which encourages the growth of export-oriented manufacture. Additional taxation incentives have been provided both for EPZ firms and for non-EPZ firms which export a portion of their output.
10. Establishment of the Industrial Coordination Unit within the Ministry of Industry and Cooperatives to coordinate and speed up decisions for industrial investors.

11. Establishment of the Mauritius Export Development and Investment Authority (MEDIA) to promote EPZ investment and export and to provide industrial sites. It is widely regarded as an extremely effective organization.

12. Adoption of the Industrial Buildings Incentives Bill to provide incentives for the construction of industrial buildings. This has facilitated the provision of additional buildings which are required for the continued growth of export-oriented manufacture.

In the writer's opinion, these twelve reforms constitute significant (and satisfactory) progress in tariff reform and in the modification of industrial incentives. Thus the GOM has met the conditionality originally set for the release of the second tranche of the EPRP grant.

The report also highlights areas of potential weakness in the ongoing policy reform effort. Areas that will require careful monitoring and/or technical assistance have been identified. It is recommended that these points of concern be discussed with the GOM after the upcoming elections.

TEXT TABLES

TABLE 1

BASIC ECONOMIC INDICATORS

[Rs million unless otherwise indicated]

	1981/82	1982/83	1983/84	1984/85	1985/86
National Accounts 1/					

GDP (at current market prices)	10,819	12,242	13,452	15,206	17,100
Share in GDP					
Sugar	15.3%	13.3%	12.2%	12.7%	12.8%
Nonsugar	84.7%	86.7%	87.8%	87.3%	87.2%
Real growth rates					
Total GDP (market prices)	4.8%	3.7%	2.7%	4.6%	6.0%
Sugar	26.9%	24.2%	-20.0%	-3.6%	15.0%
Nonsugar	2.7%	3.0%	4.4%	6.1%	5.0%
Share in GDP					
Investment	21.7%	17.7%	18.9%	20.3%	21.5%
Domestic savings	15.1%	16.2%	17.5%	19.3%	20.8%
Prices					

CPI (change in percent)	3.4%	7.5%	5.6%	8.3%	4.3%
GDP deflator (change in percent)	11.0%	9.2%	7.0%	7.8%	5.0%
Central govt finance					

Revenue	2,224	2,803	3,070	3,396	3,781
External grants	68	23	52	166	200
Expd and net lending	3,677	3,985	3,980	4,386	4,830
Overall deficit	(1,389)	(1,159)	(859)	(824)	(849)
External borrowing	797	(175)	(141)	721	(69)
Domestic borrowing	591	1,335	996	103	918
Balance of Payments					

	[in millions of SDRS]				
Current account	-54	-53	-27	-38	20
Exports, f.o.b.	335	318	361	380	481
Sugar	(201)	(196)	(200)	(180)	-196
EPZ	(109)	(100)	(125)	(167)	-254
Imports, f.o.b.	-370	-361	-379	-412	-475
Overall balance	-9	-28	-28	25	41
Central bank reserves					

In months of imports	1.1	1.0	0.5	0.7	1.1
Ratios to GDP at market prices					

Overall government deficit	12.8	9.5	6.4	5.4	5.0
Current external deficit	-5.7	-5.2	-2.5	-3.9	1.8

TABLE 2

EVOLUTION OF THE EPZ SECTOR

	1979	1980	1981	1982	1983	1984	1985	1986	March 1987
	----	----	----	----	----	----	----	----	----
Number of Enterprises	94	100	107	118	146	195	290	408	437
Employment									
Males	3,381	3,854	4,473	4,393	4,807	7,913	14,883	24,202	25,858
Females	17,361	17,490	19,128	19,053	20,719	29,609	39,068	49,813	52,139
Total	20,742	21,344	23,601	23,476	25,526	37,522	53,951	74,015	78,007
FOB value of EPZ Exports (Rs Mn)	620.1	694.5	1087.1	1235.5	1306.8	2151.0	3233.0	4559.6	NA
CIF value of EPZ Imports (Rs Mn)	395.3	658.3	681.8	742.4	646.5	1650.0	2530.0	3837.1	NA
Imports/Exports (%)	63.7%	75.6%	62.7%	60.1%	64.8%	76.7%	77.1%	77.4%	

TABLE 3

RELATIVE SIZE OF MFG SECTOR: EPZ VERSUS LOCAL MARKET ENTERPRISES

[As of September 1986]

Mfg Sector:	Number of Enterprises			Local as % Total
	Total	EPZ	Local	
1 Food and flowers	80	21	59	73.8%
2 Beverages & tobacco	13		13	100.0%
3 Textiles	27	17	10	37.0%
4 Wearing apparel (excl footwear)	320	271	49	15.3%
5 Leather products	9		9	100.0%
6 Footwear	16	8	8	50.0%
7 Wood and furniture	36	10	26	72.2%
8 Paper products	7		7	100.0%
9 Printing and publishing	28		28	100.0%
10 Rubber products	10		10	100.0%
11 Misc. chemical products	21		21	100.0%
12 Plastic products	15	9	6	40.0%
13 Non-metallic mineral products	29		29	100.0%
14 Iron & Steel Basic Industries	5		5	100.0%
15 Metal Products	31		31	100.0%
16 Machinery	28		28	100.0%
17 Transport Equipment	9		9	100.0%
18 Watches and Clocks	5	5	0	0.0%
19 Jewellery & related articles	8	8	0	0.0%
20 Misc mfg industries	28	28	0	0.0%
Total Number of Firms:	725	377	348	48.0%
Total Employment	83,941	70,704	13,237	15.6%

Table 4

TARIFF CHANGES IN 1996 AND 1997

BTN Number	Preliminary Data for 1996 (Rupees)					Fiscal Duty 1/		Customs Duty 2/	
	CIF Imports	Fiscal Duty	Customs Duty	Exemptions Granted	Old	New	Old	New	
		Paid	Paid						
1	27 11 10	Liq propane & butane	25,509,926	357,697		53	27	0	0
2	30 1	Organo-therapeutic glands	21,095	1,112		13	7	7	0
3	30 2 10	Antisera & microbial vaccines	524,859	13,742	123	13	7	7	0
4	30 3 10	90 Medi (antibiotics), other	1,217,705	67,290	5,535	13	7	7	0
5	30 3 20	90 Medi (hormones), other	12,732	83	250	13	7	7	0
6	30 3 30	90 Medi (alkaloids), other	31,622	2,164	17	13	7	7	0
7	30 3 90	90 Other anti. nes	86,291,925	6,075,337	242,420	13	7	7	0
8	30 4	Medding, etc.	8,872,275	367,365	49,449	13	7	7	0
9	30 5	Other phara goods	1,105,436	66,544	2,977	13	7	7	0
10	32 5 10	Syn org dyestuffs	45,354,566	224,920	52,581	13	0	7	0
11	32 9 90	Other, includ discapers	1,513,457	394,577	981	67	0	40	0
12	33 6 90	20 Aqueous Dist & Soln for Med Use	263,459	16,984		13	7	7	0
13	33 6 90	90 Other (Perfumes - Cosmetics)	12,185,104	4,478,933	186,135	200	110	67	50
14	36 1	Propellant powders	3,597	3,597	1,077	133	100	40	30
15	36 4	Safety fuses	53,598	53,598	2,544	133	100	40	30
16	36 5	Pyrotechnic arti	235,704	154,139	22,365	266	110	67	50
17	36 6	Matches	107,533	105,446	417	133	100	40	30
18	36 8	Pyrotechnic articles	534,713	429,693	36,647	266	110	67	50
19	36 12	Prepared glazings	3,795,235	445,648	54	13	0	0	0
20	39 7 90	Other	35,678,931	4,544,123	610,672	40	0	27	0
21	40 11 10	Tyres	9,063,611	3,219,408	134,304	100	65	40	40
22	40 11 20	Tyres	15,377,670	5,163,155	72,231	100	65	40	40
23	40 11 40	90 Tyres	1,146,576	383,574	143,806	100	65	40	40
24	40 11 50	10 Tyres	477,239	159,571	43	100	65	40	40
25	40 11 50	20 Tyres	5,199	3,374		100	65	40	40
26	40 11 50	30 Tyres	769,559	104,241	22,712	100	40	40	25
27	40 11 50	90 Tyres	1,576,297	580,697	44,832	100	65	40	40
28	40 11 50	10 Tyres	2,574,237	1,650,197	37,229	40	65	27	40
29	40 11 50	21 Used tyres for retreading	84,783	55,103	98	100	65	40	40
30	40 11 90	90 Tyres	7,507,466	3,027,669	44,049	67	65	40	40
31	41 2 10	Calf leather	6,787,576	40,641	1,484,191	27	0	13	0
32	41 2 70	Other	17,395,805	59,279	286	27	0	13	0
33	41 3	Leather	3,351,267	12,075	823,194	27	0	13	0
34	41 4	Leather	103,542	6,598	4,299	27	0	13	0
35	41 5	Leather	2,974,059		740,614	27	0	13	0
36	41 6	Leather	244,622	56	75,301	27	0	13	0
37	41 8	Leather	4,811		994	27	0	13	0
38	41 10	Leather	26,095,356	107,516	3,142,937	27	0	13	0
39	45 3	Basketwork, etc.	35,640	21,200	6,354	133	100	40	30
40	50 4	Silk yarn	131,590	2,409	41,652	7	0	0	0
41	50 5	Yarn spun f. wool	1,667		193	7	0	0	0
42	50 7	Silk yarn	271,179		133,551	40	0	27	0
43	50 9	Woven fabrics of silk	167,262,540	92,417	15,247	40	0	27	0
44	51 1 1	Yarns of syn fibres	58,223,122	559,137	18,291	7	0	0	0
45	51 1 2	Yarns of regen fibres	1,529,476	15,535	74,171	7	0	0	0
46	51 2	Woven fabrics of metal thread	4,127,049	48,191	169,385	40	0	27	0
47	51 3 10	Of syn fibres	6,569,079	693,737	328,949	40	0	27	0
48	51 3 20	Of contin regen fibres	392,000	14,157		40	0	27	0
49	51 4 20	Fabrics of syn textiles	57,767,629	11,947,130	6,793,612	40	0	27	0
50	51 4 40	Fabrics of regen textile	57,699,554	5,107,717	2,994,002	40	0	27	0

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Table 4

TARIFF CHANGES IN 1966 AND 1967

BTN Number		Preliminary Data for 1966 (Rupees)				Fiscal Duty 1/		Customs Duty 2/	
		Fiscal Duty	Customs Duty	Exemptions	Old	New	Old	New	
		CIF imports	Paid	Granted					
51	52 1								
52	53 6 10								
53	53 6 90								
54	53 7 10								
55	53 7 90								
56	53 8								
57	53 9								
58	53 10 10								
59	53 11 10								
60	53 11 20								
61	53 11 30								
62	53 11 40								
63	53 11 90								
64	53 12								
65	54 3								
66	54 4								
67	55 5								
68	55 6								
69	55 7 90								
70	55 8 90								
71	55 9 10								
72	55 9 90								
73	56 5 10								
74	56 5 20								
75	56 5 30								
76	56 6 10								
77	56 6 20								
78	56 6 30								
79	56 7 10								
80	56 7 20								
81	56 7 30								
82	56 7 40								
83	57 6								
84	57 7								
85	57 10								
86	57 11								
87	58 1 10								
88	58 1 70								
89	58 2 10								
90	58 2 20								
91	58 2 30								
92	58 2 90								
93	58 3								
94	58 4 10								
95	58 4 20								
96	58 4 30								
97	58 4 10								
98	58 4 90								
99	58 5								
100	58 6								

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Table 4

TARIFF CHANGES IN 1986 AND 1987

Preliminary Data for 1985 (Rupees)

BTM Number		Description	Fiscal Duty		Exemptions	Fiscal Duty 1/		Customs Duty 2/		
			CIF Imports	Paid		Old	New	Old	New	
101	59	7	1,560,909	270,824	92,657	315,579	40	0	27	0
102	59	8	291,527	75,671	24,092	10,536	40	0	27	0
103	59	9	5,630,425	776,222	361,209	859,565	40	0	27	0
104	59	10	110,913,027	5,692,697	1,363,633	43,226,540	40	0	27	0
105	59	1 20	945,754	163,647		192,103	40	0	27	0
106	59	2 10	657,277	425,969		31,656	100	110	67	50
107	59	3 10	5,750,516	1,199,707	46,709	592,409	40	0	27	0
108	59	8	58,339,130	3,973,782	1,162,533	19,698,477	40	0	27	0
109	59	13	17,213,058	583,947	319,232	7,149,707	40	0	27	0
110	60	1 10	59,309,462	1,623,127	314,700	27,306,511	40	0	27	0
111	60	1 20	39,820,354	25,212	26	19,583,560	40	0	27	0
112	60	6 10	629,271	175,065	59,747	6,138	40	0	27	0
113	61	6	141,661	69,308	5,562	2,334	67	0	40	0
114	61	11	29,159,234	5,769,787	722,609	10,839,411	67	0	40	0
115	62	5	2,216,309	518,977	123,329	789,859	67	0	40	0
116	64	1	1,940,241	237,610	46,586	1,007,079	100/R50/pr	100	NA	30
117	64	2 10	386,645	114,934	3,501	513,140	100/R30/pr	100	NA	30
118	64	2 90	4,728,334	2,540,496	381,293	2,156,264	100/R50/pr	100	NA	30
119	67	1	148,556	536	169	171,827	133	100	40	30
120	67	2 10	334,079	237,340	54,144		133	100	40	30
121	67	3	446,536	9,314	96	553,598	133	100	40	30
122	67	4	977,461	316,559	56,547	745,791	133	100	40	30
123	69	13	376,145	106,603	27,323	172,751	133	100	40	30
124	69	14	30,982,857	9,459,825	735,910	2,442,355	133	100	40	30
125	70	19	522,143	382,073	24,192	93,530	133	100	40	30
126	71	2 10	130,591,569			131,660,678	133	100	0	0
127	71	2 40	16,303,537			32,455,237	200	110	67	50
129	71	2 90	65,190			139,321	200	110	67	50
129	71	3	6,677,250	85,486	28,172	10,623,944	200	110	67	50
130	71	12	67,563,294	171	57	106,663,610	200	110	67	50
131	71	13	4,715	7,074	2,258		200	110	67	50
132	71	14	63,947			95,921	200	110	67	50
133	71	15	175,139	4,760		342,558	200	110	67	50
134	71	16 90	235,640,101	2,216,037	281,005	236,069,520	200	110	67	50
135	73	24	22,265,865	267,203	222		13	0	7	0
136	73	36 10	1,480,264	569,012	95,128		67	0	40	0
137	73	36 10 10	3,990				67	0	40	0
138	73	36 10 90	905,302	451,626	228	1,618	67	67	40	40
139	73	36 30	604,978	176,874	39,756	2,426	40	0	27	0
140	73	36 30 10	93,820				40	0	27	0
141	73	36 30 90	1,051,048	315,315	11,909		40	40	27	27
142	74	17 10	251,322	125,659	17,263		40	40	27	27
143	74	17 10 10	913,051	41,445	16,903		67	0	40	0
144	74	17 10 50	43,992				67	67	60	40
145	74	17 20	115,662	34,768	11,644		40	0	27	0
146	74	17 20 10	422,337	2,477	1,451		60	0	27	0
147	74	17 20 90	48,762	7,871	164		40	40	27	27
148	82	1 10	2,379,026	70,270	70,258	131	13	0	7	0
149	82	1 20	667,005				50	0	27	0
150	82	2 10	512,426	45,271	4,494	7,900	13	0	7	0

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Table 4

TARIFF CHANGES IN 1986 AND 1987

					Preliminary Data for 1986 (Rupees)				Fiscal Duty 1/		Customs Duty 2/	
BTN Number					Fiscal Duty		Customs Duty	Exemptions Grand total	Old	New	Old	New
					CIF Imports	Paid	Paid					
151	82	2	10	10 Saws & blades for hand saws.	811,345	4,119		230	13	0	7	0
152	82	2	10	90 Other	665,085	62,548	5,656	356	13	13	7	7
153	82	2	20	Parts of 820210 of base metal	7,791	105		1,102	40	0	27	0
154	82	3	10	Wrenches & spanners	774,878	26,161	2,593	6,752	13	0	7	0
155	82	3	20	Files & rasps	784,473	41,093	5,850	2,467	13	0	7	7
156	82	3	90	Other hand tools	1,970,291	40,895	8,678	43,512	13	0	7	0
157	82	4		Hand tools nes	1,742,332	95,873	15,870	106,284	13	0	7	0
158	82	4	10	Tools used as h/hold app	778,126	59,225	11,612	18,920	13	13	7	7
159	92	4	90	Other	2,877,516	2,116		1,304	13	0	7	0
160	82	9	10	Pruning knives & blades	13,766	126	68		13	0	7	0
161	83	2		Furn fittings	9,465,544	2,289,210	425,343	544,141	40	0	27	0
162	83	3		Safes etc of base metal	352,172	267,993	37,879	7,200	133	100	40	30
163	83	6		Statuettes of base metal	570,192	306,576	45,791	222,543	133	100	40	30
164	83	7	10	Lamps for road safety signs	2,041,025	675,312	23,989	244,171	67	13	40	7
165	83	7	10	10 Fluorescent fixtures	2,056,977	190,387	6,532	30,535	67	13	40	40
166	93	7	10	90 Other	3,151,801	951,487	87,071	604,818	67	67	40	27
167	83	9		Buckles, clasps	5,394,732	569,365	124,242	1,537,471	40	0	27	0
168	84	15	10	Refrigerators, household	9,372,617	892,977	12,829	114,532	133	100	40	30
169	84	15	20	Deep-freezers, household	119,490	17,784	1,944	101,706	133	100	40	30
170	84	15	30	Other refrigerators	6,363,423	1,448,505	10,761	5,692,661	133	100	40	30
171	84	17	10	10 Solar water heaters	107,775	24,735	2,099	5,635	100	13	40	7
172	84	17	10	20 Other	174,436	77,807	3,135	17,790	100	100	40	40
173	84	17	10	30 Parts	24,358	7,306			40	40	27	27
174	84	25	10	Lawn mowers	706,644	56,602	4,929	167,510	133	100	40	30
175	84	38	10	Other	10,977,582	2,022	195	5,181,871	40	0	27	0
176	84	33	20	Parts for machines	26,934,792	146,511	65,288	12,958,613	40	0	27	0
177	84	40	20	Other	2,704,615	22,045	625	1,212,997	40	30	27	20
178	84	41	10	Sewing machines	122,771,653	747,593	253,022	24,962,565	40	0	27	0
179	84	41	20	Parts	16,559,054	145,651	49,478	3,004,063	27	0	15	0
180	84	42	20	Parts	143,610	19,314	1,957	45,524	40	0	27	0
181	84	59	90	Parts of machines & mech appliances	5,392,395	359,491	16,530	1,653,436	40	0	27	0
182	85	15	20	90 Color TV rec/other	7,625,497	1,003,277	132,713	947,152	133	100	40	30
183	85	15	20	90 Monochrome TV receivers	472,910	13,603	4,536	24,862	133	100	40	30
184	85	20	20	Discharge lamps	371,052	105,060	4,375	29,949	67	13	40	7
185	85	20	20	10 Fluorescent tubes	1,737,745	145,431	6,107	22,363	67	13	40	7
186	85	20	20	90 Other	639,536	171,488	17,878	41,659	67	67	40	40
187	87	1	10	Track laying tractors	1,451,551	72,717		217,676	27	25	13	15
188	87	1	20	Road tractors	676,403	27,025		145,820	67	25	40	15
189	87	1	90	Other	6,161,673	132,457		2,625,415	67	25	40	15
190	87	2	10	10 Df engine capacity..	8,922,729	607,786	10,543		166	80	67	0
191	87	2	10	20 Df engine capacity..	49,705,508	10,856,100	1,682,268	1,004,032	200	100	67	60
192	87	2	10	30 Df engine capacity..	41,739,951	8,528,955	627,016	14,382,865	200	140	67	60
193	87	2	10	40 Df engine capacity..	3,715,593	2,719,732	31,326	3,461,101	266	220	67	60
194	87	2	10	90 Df engine capacity..	3,456,910	115,477	31,553	9,620,127	266	220	67	60
195	87	7	20	10 Buses	404,513				166	0	67	0
196	87	2	20	90 Other	12,932,709	527,024	244,018	2,957,573	266	25	67	15
197	87	2	90	26 Lorries	23,461,412	2,276,284	190,006	1,799,784	67	25	40	15
198	87	2	90	30 Dumpers	5,569,097	340,777		280,704	17	0	7	5
199	87	2	90	40 Pick up trucks	12,637,641	847,701	335,040	1,311,010	266	25	67	15
200	87	2	90	50 Pick up trucks	162,600	150,961	109,757		166	80	67	60

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Table 4

TARIFF CHANGES IN 1966 AND 1967

Preliminary Data for 1966 (Popeet)

BTN Number	Preliminary Data for 1966 (Popeet)				Fiscal Duty 1/		Customs Duty 2/			
	CIF Imports	Fiscal Duty	Customs Duty	Exemptions Granted	Old	New	Old	New		
		Paid	Paid							
201	87 2 90	60 Pick-up trucks	1,261,844	201,779						
202	87 2 90	70 Pick-up trucks	531,376	743,922	34,598	233	100	67	60	
203	87 2 90	80 Pick-up trucks	168,240	129,943		186	140	80	60	
204	87 3 90	Pick-up trucks	7,632,394	1,230,958	132,959	293	220	90	60	
205	87 4	Chassis	4,027,444	134,545	80,727	67	25	40	15	
206	87 5 10	Bodies for buses & lorries	15,213	5,763		Ad Val	0	Ad Val	0	
207	87 5 90	Other	1,971	321		40	25	27	15	
208	87 6	Parts & accessories	34,449,509	16,504,289	2,268,249	40	25	27	15	
209	87 7 10	Work trucks	3,954,292	61,325	24,742	100	65	40	40	
210	87 7 90	Parts	717,980	263,376	8,770	27	25	17	15	
211	87 8 90	Parts of tanks	794	238		40	25	27	15	
212	87 9 10	Motor cycles and scooters	1,375,136	267,644	143,867	40	30	27	20	
213	87 9 20	Auto cycles	4,181,379	950,196	61,486	87	65	53	40	
214	87 10	Cycles	15,285,721	1,436,750	234,276	53	25	33	15	
215	87 12 10	Unfinished parts	494,568	9,185	6,123	139	0	7	0	
216	87 12 90	10 Parts	2,998,182	297,041	87,185	27	10	0	5	
217	87 12 50	90 Parts	2,545,741	547,652	278,106	40	0	27	0	
218	87 13 10	Baby carriages	260,697	136,341	77,565	40	20	27	0	
219	87 14 20	Trailers & semis	175,329	19,609	325	67	50	40	30	
220	87 14 30	Other vehicles, nes	606,794	63,677	669	67	25	40	15	
221	87 14 40	Parts of 8714	265,416,897	59,930,759	6,881,492	40	30	27	20	
222	89 1 20	Yachts	1,115,647	337,415	13,488	46,587,432	133	110	40	50
223	90 17 10	Elect-medi app	1,846,349	47,212	21,574	40	0	27	0	
224	90 17 20	Dental ins. etc.	59,463	17,893	7,997	40	0	27	0	
225	90 17 20	10 Complete dental equip.	77,232			40	0	27	0	
226	90 17 20	90 Other	402,487	59,048	11,243	40	40	27	27	
227	90 20 10	10 Articles for med use	908,144			40	0	27	0	
228	90 20 10	90 Other	936,358	2,220	1,479	40	40	27	27	
229	90 20 20	Parts of 9020	79,651	22,257	3,926	40	0	27	0	
230	90 20 20	10 Parts of 90201010	15,893			40	0	27	0	
231	90 20 20	90 Other	103,759	33,146		40	0	27	0	
232	92 1 10	Pianos, etc, elect	88,352	39,474	9,768	40	40	27	27	
233	92 2 10	Other string mus int elect	65,348			67	0	40	0	
234	92 3 10	Pipe & reed organs, elect	53,973			67	0	40	0	
235	92 4 10	Accordions, etc, elect	35,904			67	0	40	0	
236	92 5 10	Other wind mus ins	737	118	71	67	0	40	0	
237	92 7	Electro-magn etc, ins	1,743,092	5,041	51	67	0	40	0	
238	92 11 30	Television lease	16,386,569	474,997	184,919	67	0	40	0	
239	92 12 10	30 Magnetic tapes, discs for D. P. each	538,036	20,453		100	30	40	20	
240	92 12 20	40 Record. magnet tapes for D. P. each	880,941	35,567		67	7	40	0	
241	93 2	Firearms	42,171	42,171	7,365	67	7	40	0	
242	93 4	Firearms	11,095	7,696		133	110	40	30	
243	93 5	Firearms	45,192	39,879	6,569	133	110	40	30	
244	93 7 10	Firearms	294,703	238,511	17,589	133	110	40	30	
245	93 7 90	Firearms	364,714	134,591	24,518	133	110	40	30	
246	94 1 10	Chairs	524,797	452,171	28,414	133	110	40	30	
247	94 3 10	Chairs	2,641,241	774,379	49,454	133	110	40	30	
248	94 1 20	Chairs	1,407,941	620,560	35,649	133	110	40	30	
249	94 3 90	10 Chairs	1,791,795	189,070	5,642	133	110	40	30	
250	94 4	Mattress supports	7,456,146	2,403,800	135,116	133	110	40	30	

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Table 4

TARIFF CHANGES IN 1986 AND 1987

BTN Number	Preliminary Data for 1986 (Rupees)				Fiscal Duty 1/		Customs Duty 2/					
	CIF Imports	Fiscal Duty	Customs Duty	Exceptions Granted	Old	New	Old	New				
		Paid	Paid									
251	95	5	Carving mats	294,151	286,598	21,429	6,564	133	110	40	30	
252	95	8	Carving mats	700,222	30,368	8,544	859,114	133	110	40	30	
253	97	4	10	Amusement machinery	5,239,575	703,549	6,670	12,155,206	133	110	40	50
254	97	4	20	Playing cards	204,274	176,861	24,904		133	110	40	30
255	97	4	40	Electronic games	463,537	472,892	18,965		67	7	40	0
256	98	1	20	Parts	63,665	10,044	5,936	21,739	40	0	27	0
257	98	2	10	Parts	14,711,276	47,831	28,495	11,356,184	67	0	40	0
258	98	2	20	Parts	3,103,792	24,276	18,584	1,419,775	40	0	27	0
259	99	1		Paintings	239,207	42,304	3,843	250,761	133	110	40	30
260	99	2		Engravings	2,797	2,797	839		133	110	40	50
Sub-Total all items above				4,306,948,314	241,197,275	32,057,463	1,363,412,034					
Grand Total--All Imports				9,185,695,545	461,299,504	61,918,554	1,649,289,059					
Sub-Total as % Grand total				46.9%	52.3%	63.2%	82.7%					

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TABLE 5-A

REVENUE IMPACT OF TARIFF CHANGES IN 1966 AND 1967

BTN Number	CASE 0: 1966 Data, Old Rates				CASE 1: 1966 Data, New Rates, No Elasticity Assp				Estimated Revenue Impact
	CIF Imports	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid		
1	27 11 10	Liq propane & butane	25,597,826	357,007		357,007			
2	30 1	Organo-therapeutic glands	21,095	1,112		1,112	178,369	0	178,369 (178,638)
3	30 2 10	Antisera & microbial vaccines	524,859	18,742		18,742	560	0	560 (552)
4	30 3 10	90 Medi (antibiotics), other	1,217,795	69,290	125	74,875	4,441	0	9,441 (9,424)
5	30 3 20	90 Medi (hormones), other	12,732	53	5,585	63	34,905	0	34,905 (39,976)
6	30 3 30	90 Medi (alkaloids), other	31,622	2,164		2,164	42	0	42 (41)
7	30 3 90	90 Other medi, nes	65,291,925	6,075,337	242,420	6,317,757	1,050	0	1,050 (1,074)
8	30 4	Wadding, etc.	9,672,235	367,365	47,469	414,834	3,660,508	0	3,660,508 (3,257,249)
9	30 5	Other pharm goods	1,169,436	56,544	2,877	69,421	185,064	0	185,064 (231,776)
10	32 5 10	Syn org dvestuffs	45,364,568	234,329	52,591	287,501	33,522	0	33,522 (35,699)
11	32 9 90	Other, includ disteapers	1,918,457	394,577	981	395,558	0	0	0 (257,501)
12	33 6 90	20 Aqueous Dist & Soln for Med Use	263,459	18,324		18,324	0	0	0 (395,559)
13	33 6 90	90 Ether (Perflumes - Cosmetics)	12,155,194	4,478,988	196,135	4,665,118	9,563	0	9,563 (9,121)
14	36 1	Propellant powders	3,577	3,577	1,079	4,676	2,465,441	138,907	2,602,347 (2,662,771)
15	36 4	Safety fuses	53,509	53,509	2,544	56,052	2,702	809	3,512 (1,184)
16	36 5	Pyrotechnic arti	235,404	134,138	22,365	176,563	40,201	1,903	42,109 (12,943)
17	36 6	Matches	167,533	105,446		105,446	65,693	16,816	80,509 (95,994)
18	36 8	Pyrotechnic articles	534,713	429,093	36,547	465,740	79,223	0	79,223 (26,223)
19	38 12	Prepared glazings	3,775,835	445,848	54	445,902	177,444	27,349	204,793 (226,947)
20	39 7 90	Other	35,678,931	4,514,123	610,672	5,124,795	0	0	0 (445,902)
21	40 11 10	Tyres	9,053,611	3,219,489	134,364	3,353,792	0	0	0 (5,354,795)
22	40 11 20	Tyres	15,377,670	5,163,155	72,251	5,235,406	2,096,961	134,641	2,731,592 (1,122,290)
23	40 11 40	90 Tyres	1,168,576	385,574	142,868	527,382	3,356,051	72,251	3,428,302 (1,607,104)
24	40 11 50	10 Tyres	477,235	189,571	43	189,614	249,323	144,169	393,492 (133,670)
25	40 11 50	20 Tyres	5,190	3,374		3,374	123,489	43	123,511 (65,103)
26	40 11 50	30 Tyres	309,535	104,241	22,712	126,953	2,197	0	2,197 (1,177)
27	40 11 50	90 Tyres	1,578,297	590,692	44,632	635,324	41,750	14,231	55,981 (70,742)
28	40 11 90	10 Tyres	2,524,207	1,639,197	37,229	1,676,426	377,450	44,944	422,394 (263,120)
29	40 11 90	21 Used tyres for retreading	84,783	55,183	98	55,201	2,659,091	58,983	2,744,274 (1,056,843)
30	40 11 90	90 Tyres	7,507,965	3,827,695	41,049	3,871,718	35,817	98	35,915 (17,266)
31	41 2 10	Calf leather	6,767,570	40,641		40,641	2,981,532	44,159	2,999,692 (72,526)
32	41 2 90	Other	17,353,685	59,279	286	59,565	0	0	0 (40,451)
33	41 3	Leather	3,381,267	11,093		12,093	0	0	0 (55,385)
34	41 4	Leather	100,342	6,394	4,299	12,697	0	0	0 (12,693)
35	41 5	Leather	2,674,699				0	0	0 (12,697)
36	41 6	Leather	244,622	56		56	0	0	0
37	41 8	Leather	4,511				0	0	0 (56)
38	41 10	Leather	28,095,356	107,516		107,516	0	0	0
39	46 3	Basketwork, etc.	35,640	21,200	6,354	27,554	0	0	0 (107,516)
40	50 4	Silk yarn	131,580	2,469		2,469	15,928	4,766	20,693 (6,861)
41	50 5	Yarn spun f. noil	1,067				0	0	0 (2,469)
42	50 7	Silk yarn	271,129				0	0	0
43	50 9	Woven fabrics of silk	157,262,340	92,417	15,247	107,664	0	0	0
44	51 1 1	Yarns of syn fibres	58,717,122	559,137	18,291	577,429	0	0	0 (107,664)
45	51 1 2	Yarns of rayon fibres	1,519,479	10,935		10,935	0	0	0 (577,429)
46	51 2	Woven fabrics of metal thread	4,127,949	40,191		40,191	0	0	0 (10,935)
47	51 3 10	Of syn fibres	6,565,077	691,157	120,749	1,027,606	0	0	0 (40,191)

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TABLE 5-A

REVENUE IMPACT OF TARIFF CHANGES IN 1986 AND 1987

		CASE 0: 1986 Data, Old Rates				CASE 1: 1986 Data, New Rates, No Elasticity Assp				
BTM Number		CIF Imports	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Estimated Revenue Impact	
48	51 3 20	Of contin regen fibres	392,000	14,157	14,157	0	0	0	(14,157)	
49	51 4 20	Fabrics of syn textiles	57,763,620	11,947,338	6,793,612	16,740,950	0	0	(18,740,950)	
50	51 4 40	Fabrics of regen textile	52,690,954	5,157,917	2,994,082	8,151,999	0	0	(8,151,999)	
51	52 1	Metallised yarn	244,844	1,312	675	1,687	0	0	(1,687)	
52	53 6 10	Containing 85% wool	166,695,653	2,324	2,324	0	0	0	(2,324)	
53	53 6 50	Other	150,491,570	1,601	1,601	0	0	0	(1,601)	
54	53 7 10	Containing 85% wool	4,575,472	25,006	25,006	0	0	0	(25,006)	
55	53 7 90	Other	1,146,455	46	46	0	0	0	(46)	
56	53 8	Yarn	149,927	0	0	0	0	0	0	
57	53 9	Yarn	1,438	0	0	0	0	0	0	
58	53 10 10	Yarn	71,246	15,933	15,933	0	0	0	(15,933)	
59	53 11 10	Fabrics of wool	1,155,668	129,781	49	129,810	0	0	(129,810)	
60	53 11 20	Fabrics of wool	2,072,333	76,865	76,865	0	0	0	(76,865)	
61	53 11 30	Fabrics of wool	674,660	41,769	6,877	68,646	0	0	(68,646)	
62	53 11 40	Fabrics of wool	7,087,692	55,584	3,127	59,011	0	0	(59,011)	
63	53 11 90	Fabrics of wool	15,816,364	64,730	64,730	0	0	0	(64,730)	
64	53 12	Woven fabrics of horsehair	110,345	0	0	0	0	0	0	
65	54 3	Flax or ramie yarn	12,625	211	211	0	0	0	(211)	
66	54 4	Flax or ramie yarn	3,576	0	0	0	0	0	0	
67	55 5	Cotton yarn	314,059,648	513,164	513,164	0	0	0	(513,164)	
68	55 6	Cotton yarn	2,094,567	345,774	149,736	496,510	0	0	(496,510)	
69	55 7 90	Cotton yarn	1,010,811	3,259	2,152	5,391	0	0	(5,391)	
70	55 8 90	Cotton yarn	2,460,253	60,637	80,637	0	0	0	(80,637)	
71	55 9 10	Fabrics of cotton	4,940,692	321,466	12,338	333,744	0	0	(333,744)	
72	55 9 90	Fabrics of cotton	564,276,168	7,281,030	1,396,655	10,657,715	0	0	(10,657,715)	
73	56 5 10	Containing 85% syn fibres	58,145,819	199,551	199,551	0	0	0	(199,551)	
74	56 5 20	Containing 85% syn fibres	32,394,837	23,951	23,951	0	0	0	(23,951)	
75	56 5 30	Containing 85% syn fibres	2,119,354	6,566	6,566	0	0	0	(6,566)	
76	56 6 10	Containing 85% syn fibres	621,392	140,313	33,005	173,318	0	0	(173,318)	
77	56 6 20	Containing 85% syn fibres	329,501	91,192	15,781	110,973	0	0	(110,973)	
78	56 6 30	Containing 85% syn fibres	52,601	4,620	4,620	0	0	0	(4,620)	
79	56 7 10	Containing 85% syn fibres	11,200,200	180,082	117,341	297,423	0	0	(297,423)	
80	56 7 20	Containing 85% syn fibres	301,225,144	7,782,289	1,646,652	11,348,960	0	0	(11,348,960)	
81	56 7 30	Containing 85% syn fibres	10,952,266	65,173	19,711	85,884	0	0	(85,884)	
82	56 7 40	Containing 85% syn fibres	207,675,475	4,367,351	724,110	5,091,461	0	0	(5,091,461)	
83	57 6	Yarns of jute	222,399	2,444	2,444	0	0	0	(2,444)	
84	57 7	Other yarn	676,633	43,631	43,631	0	0	0	(43,631)	
85	57 10	Woven fabrics	141,178	42,406	42,406	0	0	0	(42,406)	
86	57 11	Woven fabrics	1,441,092	89,344	50	89,394	0	0	(89,394)	
87	58 1 10	Of wool or	124,424	60,591	60,591	40,319	0	40,319	(20,672)	
88	58 1 90	Of other textile mats	470,148	258,617	5,045	361,662	235,744	3,793	239,538	(122,124)
89	58 2 10	Kelece	7,352	4,293	259	4,552	2,836	195	3,033	(1,519)
90	58 2 20	Of wool	252,009	277,359	3,801	281,160	183,350	2,858	186,208	(94,952)
91	58 2 30	Of man-made textile mats	1,716,164	1,263,557	33,516	1,297,073	825,284	25,200	850,484	(436,589)
92	58 2 90	Carpets of other textile mats	163,529	80,242	16,456	97,008	60,512	12,250	72,762	(24,146)
93	58 3	Tapestries	7,145	7,007	7,007	2,319	0	2,319	(468)	
94	58 4 10	Of wool or	351,344	20,997	20,997	0	0	0	(20,997)	

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REVENUE IMPACT OF TARIFF CHANGES IN 1986 AND 1987

				CASE 0: 1986 Data, Old Rates				CASE 1: 1986 Data, New Rates, No Elasticity Assp				
				CIF Imports	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Estimated Revenue Impact	
95	58	4	20	Of cotton	32,667,148	293,866	31,117	324,783	0	0	0	(324,783)
96	58	4	30	Of syn fibres	2,952,572	654,798	121,594	816,362	0	0	0	(816,362)
97	58	4	40	Of regen fibres	267,687	74,726		74,726	0	0	0	(74,726)
98	58	4	90	Other	12,243,333	297,000	33,404	339,404	0	0	0	(339,404)
99	58	5		Woven fabrics	15,879,937	539,729	237,934	749,663	0	0	0	(749,663)
100	58	6		Woven labels	29,066,791	60,772	28,361	169,133	0	0	0	(169,133)
101	58	7		Chenille yarn	1,569,909	272,524	92,639	363,483	0	0	0	(363,483)
102	58	8		Misc fabrics	291,527	75,671	24,052	99,763	0	0	0	(99,763)
103	58	9		Misc fabrics	5,650,475	726,222	366,200	1,092,422	0	0	0	(1,092,422)
104	58	10		Misc fabrics	110,015,627	5,482,609	1,305,633	6,998,242	0	0	0	(6,998,242)
105	59	1	20	Misc fabrics	945,936	163,647		163,647	0	0	0	(163,647)
106	59	2	10	Floor coverings	677,277	475,809		475,809	261,484	0	261,484	(144,325)
107	59	3	10	Misc fabrics	2,759,316	1,190,707	46,708	1,237,415	0	0	0	(1,237,415)
108	59	8		Misc fabrics	58,337,136	3,972,722	1,162,533	5,135,255	0	0	0	(5,135,255)
109	59	13		Misc fabrics	17,213,028	592,947	316,232	902,179	0	0	0	(902,179)
110	60	1	10	Misc fabrics	57,387,432	1,623,127	314,706	1,937,833	0	0	0	(1,937,833)
111	60	1	20	Misc fabrics	39,500,354	25,812	26	25,838	0	0	0	(25,838)
112	60	6	10	Fabrics	649,971	195,085	99,747	294,832	0	0	0	(294,832)
113	61	6		Dhupattis	141,651	69,366	5,567	74,933	0	0	0	(74,933)
114	51	11		Accessories for apparel	29,150,254	5,789,787	722,630	6,492,367	0	0	0	(6,492,367)
115	62	5		Textile articles	2,216,369	518,997	125,329	644,326	0	0	0	(644,326)
116	64	1		Footwear	1,940,241	607,610	46,554	654,164	0	0	0	(654,164)
117	64	2	10	Footwear	385,045	114,904	3,501	118,405	0	0	0	(118,405)
118	64	2	90	Footwear	4,728,354	2,340,498	351,293	2,691,791	0	0	0	(2,691,791)
119	67	1		Beaks & other bird parts	149,556	536	150	686	403	129	522	(1173)
120	67	2	10	Artificial flowers	354,877	287,340	54,144	341,484	215,653	40,609	256,491	(84,993)
121	67	3		Human hair, etc	446,536	9,314	56	9,370	6,998	72	7,070	(2,300)
122	67	4		Rigs, etc	977,451	316,959	56,547	373,505	239,135	42,410	280,545	(82,960)
123	69	13		Statuettes, etc.	376,145	166,603	27,323	193,926	80,672	20,492	100,535	(83,391)
124	69	14		Other ceramic articles	30,952,857	9,458,845	736,910	10,195,755	7,166,570	552,663	7,659,233	(2,536,522)
125	70	17		Bless beads, etc.	522,243	392,973	24,192	417,165	287,057	19,144	306,201	(101,064)
126	71	2	10	Rough diamonds, unsorted	130,581,569			0	0	0	0	0
127	71	2	50	Jewelry	16,303,537			0	0	0	0	0
128	71	2	90	Jewelry	65,190			0	0	0	0	0
129	71	3		Jewelry	6,677,350	85,406	28,172	113,578	47,093	21,182	68,275	(45,303)
130	71	12		Jewelry	67,563,294	171	57	228	94	43	137	(91)
131	71	13		Jewelry	4,716	7,070	2,256	9,326	3,896	1,699	5,595	(3,730)
132	71	14		Jewelry	53,967			0	0	0	0	0
133	71	15		Jewelry	175,139	4,760		4,760	2,622	0	2,622	(2,138)
134	71	16	90	Jewelry	235,659,101	2,216,037	261,035	2,477,072	1,220,651	211,282	1,431,933	(1,045,139)
135	73	24		Containers of I/S for gas	22,265,865	297,203	222	297,425	0	0	0	(297,425)
136	73	36	10	Cooking app. & plate warmers	1,490,204	567,012	95,128	662,140	0	0	0	(662,140)
137	73	36	10	Using Gas	3,990			0	0	0	0	0
138	73	36	10	Other	905,302	451,626	228	451,854	454,338	229	454,567	2,713
139	73	36	30	Parts of 7336	604,976	176,874	39,756	216,630	0	0	0	(216,630)
140	73	36	30	Parts of 7336/1010	91,070			0	0	0	0	0
141	73	36	90	Other	1,051,040	315,115	11,977	327,092	316,105	12,179	328,284	911

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TABLE 5-A

REVENUE IMPACT OF TARIFF CHANGES IN 1986 AND 1987

				CASE 0: 1986 Data, Old Rates				CASE 1: 1986 Data, New Rates, No Elasticity Assp			
				*****				*****			
BTM Number				Fiscal Duty	Customs Duty	Total Duties	Fiscal Duty	Customs Duty	Total Duties	Estimated	
				CIF Imports	Paid	Paid	Paid	Paid	Revenue	Impact	
142	74	17	10	251,322	125,659	17,263	142,922	125,345	17,263	142,608	(314)
143	74	17	10	913,051	44,445	16,903	61,348	0	0	0	(61,348)
144	74	17	10	40,972	0	0	0	0	0	0	0
145	74	17	20	115,852	34,768	11,844	46,612	0	0	0	0
146	74	17	20	420,339	2,477	1,051	4,128	0	0	0	(4,128)
147	74	17	20	48,762	7,571	104	7,975	0	0	0	0
148	82	1	10	2,379,360	78,279	20,258	98,536	7,991	104	7,995	20
149	82	1	20	669,365	0	0	0	0	0	0	(98,536)
150	82	2	10	512,126	45,271	4,674	47,965	0	0	0	0
151	82	2	10	811,245	4,117	4,119	4,119	0	0	0	(49,965)
152	82	2	10	660,885	62,843	5,656	68,204	0	0	0	(4,119)
153	82	2	20	7,791	109	108	108	62,548	5,656	68,204	0
154	82	3	10	774,878	26,161	2,593	28,754	0	0	0	(108)
155	82	3	20	784,473	41,003	5,850	46,853	0	0	0	(28,754)
156	82	3	90	1,670,201	40,895	8,698	49,593	0	0	0	(46,853)
157	82	4	10	1,742,332	95,893	16,570	112,763	0	0	0	(49,593)
158	82	4	10	772,126	59,225	11,012	70,637	0	0	0	(112,763)
159	82	4	90	2,677,519	2,116	2,116	2,116	59,225	11,612	70,637	0
160	82	9	10	13,765	106	68	174	0	0	0	(2,116)
161	83	2	10	9,465,544	2,259,210	425,343	2,714,553	0	0	0	(174)
162	83	3	10	352,172	267,665	37,879	305,462	0	0	0	(2,714,553)
163	83	6	10	570,192	206,576	45,791	352,767	201,039	28,406	229,448	(76,014)
164	83	7	10	2,061,926	675,312	23,969	699,201	230,335	34,241	264,678	(67,669)
165	83	7	10	2,020,577	150,209	6,532	156,921	131,051	4,170	135,229	(564,072)
166	83	7	10	3,151,801	951,487	57,021	1,009,508	30,941	6,532	45,473	(152,445)
167	83	9	10	5,394,762	549,265	124,242	673,697	951,487	59,739	1,010,226	(28,262)
168	84	15	10	9,372,617	222,577	12,829	695,626	0	0	0	(673,697)
169	84	15	20	119,190	17,784	1,944	19,728	670,922	9,622	680,544	(225,262)
170	84	15	30	6,366,473	1,448,505	10,261	1,458,766	10,361	1,456	14,919	(4,969)
171	84	17	10	167,775	24,735	2,099	26,834	1,088,283	7,574	1,095,979	(262,787)
172	84	17	10	171,436	77,907	3,135	80,942	3,222	367	3,589	(23,245)
173	84	17	10	24,358	7,306	7,306	7,306	77,507	3,135	80,942	0
174	84	25	10	706,844	58,802	4,029	60,631	0	0	0	0
175	84	38	10	10,977,582	2,022	193	2,215	42,526	3,022	45,548	(15,033)
176	84	39	30	26,334,792	148,511	66,286	212,799	0	0	0	(2,215)
177	84	40	70	2,704,613	22,043	885	22,928	0	0	0	(212,799)
178	84	41	10	122,976,953	747,593	253,022	1,000,615	16,574	645	17,219	(5,689)
179	84	41	20	16,587,894	145,651	40,473	186,129	0	0	0	(1,000,615)
180	84	42	20	143,610	10,314	1,957	12,271	0	0	0	(166,129)
181	84	59	90	5,322,395	358,491	16,570	367,221	0	0	0	(12,271)
182	85	15	20	7,625,407	1,063,277	122,713	1,215,999	0	0	0	(367,221)
183	85	15	20	472,910	18,493	4,836	23,457	813,832	99,535	913,417	(302,573)
184	85	20	20	371,052	100,060	4,375	109,435	13,977	3,627	17,604	(5,835)
185	85	20	20	1,757,745	145,481	6,103	151,584	20,305	766	21,150	(83,285)
186	85	20	20	857,556	191,488	17,898	209,386	28,228	1,068	29,296	(122,288)
187	87	1	10	1,451,981	72,719	72,719	72,719	191,488	17,898	209,386	0
188	87	1	20	696,423	27,225	27,225	27,225	68,345	0	68,345	(4,374)
								10,220	0	10,220	(17,005)

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TABLE 3-A

REVENUE IMPACT OF TARIFF CHANGES IN 1986 AND 1987

BTM Number	CASE 0: 1986 Data, Old Rates			CASE 1: 1986 Data, New Rates, No Elasticity Assp			Estimated Revenue Impact			
	CIF Imports	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Fiscal Duty Paid	Customs Duty Paid		Total Duties Paid		
187	87 1 90	Other	6,181,873	132,457		132,457				
190	87 2 10	10 Of engine capacity..	5,722,728	687,706		687,706	49,721	0	49,721	(82,736)
191	87 2 10	20 Of engine capacity..	49,700,508	10,856,160	1,682,265	12,738,368	330,666	0	330,666	(367,663)
192	87 2 10	30 Of engine capacity..	41,737,951	8,526,858	627,016	9,155,571	5,436,204	1,698,287	7,134,491	15,635,877)
193	87 2 10	40 Of engine capacity..	3,719,303	1,718,032	31,326	2,749,358	5,879,167	565,729	6,544,896	(2,610,975)
194	87 2 10	50 Of engine capacity..	3,436,915	115,697	31,653	147,250	2,246,397	29,264	2,274,571	(474,767)
195	87 2 20	10 Buses	464,913			0	95,617	28,469	124,086	(23,164)
196	87 2 20	50 Other	12,932,909	529,624	246,016	775,642	0	0	0	0
197	87 2 90	20 Lorries	23,661,412	2,278,254	170,036	2,448,290	49,738	50,493	100,231	(670,561)
198	87 2 90	30 Dumpers	5,330,097	340,292		340,292	254,461	71,431	925,892	(1,540,398)
199	87 2 90	40 Pick-up trucks	12,537,541	647,231	335,040	1,182,271	0	0	0	(340,292)
200	87 2 90	50 Pick-up trucks	162,666	140,961	108,757	249,718	79,564	75,573	155,137	(1,027,164)
201	87 2 90	60 Pick-up trucks	1,261,644	201,779		201,779	77,355	98,127	175,512	(54,206)
202	87 2 90	70 Pick-up trucks	581,370	743,922		743,922	86,638	0	86,638	(115,141)
203	87 2 90	80 Pick-up trucks	160,240	129,943		129,943	559,040	0	559,040	(184,582)
204	87 3 90	Pick-up trucks	7,532,354	1,230,958	132,959	1,363,517	97,635	0	97,635	(32,368)
205	87 4	Chassis	4,037,664	134,545	80,727	215,272	482,071	49,985	531,056	(651,661)
206	87 5 10	Bodies for buses & lorries	19,213	5,753		5,753	0	0	0	(215,272)
207	87 5 50	Other	1,071	321		321	3,611	0	3,611	(2,157)
208	87 6	Parts & accessories	34,447,509	16,904,288	2,268,249	19,172,537	201	0	201	(120)
209	87 7 10	Work trucks	3,954,292	61,325	26,742	108,067	41,009,807	2,273,934	13,283,741	(5,866,766)
210	87 7 90	Parts	717,960	203,376	6,770	212,146	76,433	30,160	106,593	(1,474)
211	87 8 90	Parts of tanks	794	258		258	127,429	4,945	132,374	(75,722)
212	87 9 10	Motor cycles and scooters	1,375,136	239,646	143,207	413,453	179	0	179	(60)
213	87 9 20	Auto cycles	4,181,378	756,156	61,465	1,017,652	202,624	108,126	310,750	(162,703)
214	87 10	Cycles	15,285,721	1,426,750	234,279	1,671,026	449,340	27,696	477,037	(243,445)
215	87 12 10	Unfinished parts	474,759	9,185		9,185	0	0	0	(1,671,026)
216	87 12 90	10 Parts	2,998,182	297,041	87,165	384,226	3,453	0	3,453	(11,855)
217	87 12 90	90 Parts	2,865,741	547,652	278,106	825,758	0	0	0	(384,226)
218	87 13 16	Baby carriages	266,657	130,341	77,565	207,506	274,512	0	274,512	(551,246)
219	87 14 20	Trailers & semis	175,329	19,609	325	19,934	97,269	58,174	155,443	(52,463)
220	87 14 20	Other vehicles, nes	608,794	53,377	660	54,337	7,361	122	7,483	(12,451)
221	87 14 40	Parts of 8714	265,416,297	50,820,757	6,891,492	57,712,251	47,708	459	48,247	(16,070)
222	89 1 20	Yachts	1,115,647	327,415	10,468	337,883	38,123,049	5,097,461	43,220,471	(14,471,760)
223	90 17 10	Elect-med app	1,846,349	47,242	21,874	69,116	278,355	16,932	295,287	(53,145)
224	90 17 20	Dental ins. etc.	59,653	17,693		17,693	0	0	0	(69,766)
225	90 17 20	10 Complete dental equip.	77,232			0	0	0	0	(75,690)
226	90 17 20	90 Other	403,467	59,048	11,243	70,291	0	0	0	0
227	90 20 10	10 Articles for med use	908,144			0	59,648	11,243	70,291	0
228	90 20 10	90 Other	908,358	2,220	1,479	3,699	0	0	0	0
229	90 20 20	Parts of 9020	79,681	22,257	3,926	26,183	2,220	1,479	3,699	0
230	90 20 20	10 Parts of 90201610	15,603			0	0	0	0	(26,183)
231	90 20 20	70 Other	183,759	33,146		33,146	0	0	0	0
232	92 1 10	Pianos, etc, elect	68,352	39,474	9,768	49,232	33,146	0	33,146	0
233	92 2 10	Gib - string mus int elect	65,348			0	0	0	0	(49,232)
234	92 3 10	Pipe & reed organs, elect	53,973			0	0	0	0	0
235	92 4 10	Accordions, etc, elect	35,964			0	0	0	0	0

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TABLE 5-A

REVENUE IMPACT OF TARIFF CHANGES IN 1985 AND 1987

		CASE 0: 1985 Data, Old Rates				CASE 1: 1986 Data, New Rates, No Elasticity Assp			
		Fiscal Duty	Customs Duty	Total Duties	Fiscal Duty	Customs Duty	Total Duties	Estimated	
BTN Number		CIF Imports	Paid	Paid	Paid	Paid	Paid	Revenue Impact	
236	92 5 10		237	119	71	189			
237	92 7		1,763,092	5,641	31	5,072	0	(189)	
238	92 11 30		14,388,569	474,897	184,919	659,816	0	(5,072)	
239	92 12 10	30	538,030	21,453		20,403	142,755	235,446 (424,370)	
240	92 12 20	40	850,941	38,967		38,967	92,591	2,137 (16,316)	
241	93 2		42,171	42,171	7,365	49,736	0	2,137 (32,299)	
242	93 4		11,895	7,985		7,656	34,952	5,688 (9,196)	
243	93 5		45,792	39,879	6,569	46,448	0	6,206 (1,320)	
244	93 7 10		294,765	238,511	17,599	256,110	32,728	4,539 (8,551)	
245	93 7 20		364,714	134,591	24,518	159,109	197,117	13,225 (45,759)	
246	94 1 10		524,797	482,171	29,414	490,585	111,232	18,435 (29,442)	
247	94 3 10		2,061,261	774,339	49,454	620,793	373,675	21,384 (65,526)	
248	94 3 20		1,465,943	620,500	35,649	656,149	37,183	677,133 (146,660)	
249	94 3 90	10	1,901,753	169,020	5,642	194,662	512,810	26,904 (116,535)	
250	94 4		7,338,136	2,608,690	175,315	2,784,195	150,215	4,742 (34,205)	
251	95 5		284,151	226,598	81,429	368,027	2,158,099	101,741 (486,355)	
252	95 8		700,222	30,368	8,544	38,912	238,858	61,225 (67,944)	
253	97 4 10		5,239,575	760,549	6,970	710,419	25,098	6,424 (7,390)	
254	97 4 20		204,274	196,861	24,934	221,795	551,445	6,609 (120,365)	
255	97 4 40		465,937	452,802	18,965	511,767	162,655	18,725 (40,345)	
256	98 1 20		65,655	10,044	5,936	15,980	51,487	0 (460,260)	
257	98 2 10		14,711,276	47,801	28,495	76,296	0	0 (15,980)	
258	98 2 20		3,103,752	24,270	18,584	42,854	0	0 (76,326)	
259	99 1		239,267	42,394	3,543	46,147	0	0 (42,854)	
260	99 2		2,757	2,757	839	3,636	34,542	2,859 (8,296)	
Sub-Total all items above			4,306,949,314	241,197,276	39,057,463	280,254,739	107,431,291	12,709,559 (160,103,859)	
Grand Total--All Imports			9,185,055,546	461,299,504	61,818,554	523,119,058	As Percent Total Duties Paid in 1986: 30.6%		
Sub-Total as % Grand total			46.9%	52.3%	63.2%				

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TABLE 5-3

REVENUE IMPACT OF TARIFF CHANGES IN 1996 AND 1997

CASE 0: 1996 Data, Old Rates

CASE 2: 1996 Data, New Rates, Various Elasticity Assos

BTN Number	Description	CIF Imports	CASE 0: 1996 Data, Old Rates			CASE 2: 1996 Data, New Rates, Various Elasticity Assos			
			Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Estimated Revenue Impact
1	27 11 10 Liq propane & butane	25,509,026	357,007		357,007	178,848	NA	NA	0
2	30 1 Organo-therapeutic glands	21,075	1,112		1,112	577	0	577	(575)
3	30 2 10 Antisera & microbial vaccines	574,869	18,742	123	18,865	9,635	0	9,635	(9,230)
4	30 3 10 90 Medi (antibiotics), other	1,117,705	69,290	5,585	74,875	36,025	0	36,025	(38,850)
5	30 3 20 90 Medi (hormones), other	12,732	63		63	42	0	42	(41)
6	30 3 30 90 Medi (alkaloids), other	31,622	2,164		2,164	1,132	0	1,132	(1,032)
7	30 3 90 90 Other med, nes	86,291,925	6,075,307	242,420	6,317,757	3,180,381	0	3,180,381	(3,137,376)
8	30 4 Wadding, etc.	8,672,235	367,365	49,569	416,834	189,445	0	189,445	(227,389)
9	30 5 Other pharm goods	1,109,456	66,544	2,877	69,421	34,652	0	34,652	(34,769)
10	32 5 10 Syn org dyestuffs	45,354,568	234,920	52,581	287,501	0	0	0	(287,501)
11	32 9 70 Other, includ distempers	1,919,457	354,577	981	355,558	0	0	0	(355,558)
12	33 6 90 20 Aqueous Dist & Soln for Med Use	263,459	18,984		18,984	9,945	0	9,945	(9,038)
13	33 6 90 90 Other (Perfumes - Cosmetics)	12,185,184	4,478,983	186,135	4,665,118	2,020,986	139,543	2,160,529	(1,704,589)
14	36 1 Propellant powders	3,597	3,597	1,079	4,676	3,106	665	3,771	(705)
15	36 4 Safety fuses	53,508	53,508	2,544	56,052	46,200	1,934	48,134	(7,918)
16	36 5 Pyrotechnic art:	235,004	154,138	22,365	176,503	81,458	17,251	98,709	(77,794)
17	36 6 Matches	107,533	105,456		105,456	90,928	0	90,928	(14,518)
18	36 8 Pyrotechnic articles	534,710	429,093	36,647	465,740	233,041	27,883	260,924	(204,616)
19	38 12 Prepared glazings	3,795,835	445,848	54	445,902	0	NA	NA	0
20	39 7 90 Other	35,678,931	4,544,123	610,672	5,154,795	0	0	0	(5,154,795)
21	40 11 10 Tyres	9,063,611	3,219,488	134,304	3,353,792	2,380,495	134,433	2,514,928	(830,663)
22	40 11 20 Tyres	15,377,670	5,163,155	72,251	5,235,406	3,793,025	72,251	3,865,276	(1,370,130)
23	40 11 40 90 Tyres	1,166,576	383,574	143,808	527,382	281,280	144,110	425,390	(101,992)
24	40 11 50 10 Tyres	477,239	187,571	43	187,614	141,593	43	141,636	(47,983)
25	40 11 50 20 Tyres	5,190	3,374		3,374	2,644	0	2,644	(750)
26	40 11 50 30 Tyres	309,039	164,241	22,712	186,953	51,114	14,765	65,879	(61,071)
27	40 11 50 90 Tyres	1,578,257	501,697	44,832	546,529	430,078	44,946	474,973	(150,548)
28	40 11 90 10 Tyres	2,524,237	1,688,197	37,277	1,695,426	1,698,679	55,377	1,754,056	66,830
29	40 11 90 21 Used tyres for retreading	64,783	55,103	98	55,201	43,125	98	43,223	(11,978)
30	40 11 90 90 Tyres	7,897,466	3,027,169	44,049	3,071,218	2,985,126	44,158	3,029,285	(42,433)
31	41 2 10 Calf leather	6,787,570	40,641		40,641	0	0	0	(40,641)
32	41 2 90 Other	17,395,805	59,279	286	59,565	0	0	0	(59,565)
33	41 3 Leather	3,351,267	12,073		12,073	0	0	0	(12,073)
34	41 4 Leather	100,342	8,598	4,299	12,897	0	0	0	(12,897)
35	41 5 Leather	2,874,659				0	0	0	
36	41 6 Leather	244,622	56		56	0	0	0	(56)
37	41 8 Leather	4,811				0	0	0	
38	41 9 Leather	26,955,356	107,516		107,516	0	0	0	(107,516)
39	46 3 Basinetwork, etc.	35,640	21,200	6,354	27,554	18,986	5,139	24,125	(3,429)
40	50 4 Silk yarn	131,580	2,409		2,409	0	NA	NA	0
41	50 5 Yarn spun (wool)	1,367				0	NA	NA	0
42	50 7 Silk yarn	271,129				0	0	0	0
43	50 9 Woven fabrics of silk	167,262,540	92,417	15,247	107,664	0	0	0	(107,664)
44	51 1 1 Yarns of syn fibres	58,223,122	559,137	18,271	577,408	0	NA	NA	0
45	51 1 2 Yarns of rayon fibres	1,519,470	15,915		15,915	0	NA	NA	0
46	51 2 Woven fabrics of metal thread	4,127,049	48,171		48,171	0	0	0	(48,171)

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TABLE 3-B

REVENUE IMPACT OF TARIFF CHANGES IN 1984 AND 1987

CASE 0: 1986 Data, Old Rates

CASE 2: 1985 Data, New Rates, Various Elasticity Assps

B7N Number	Description	CASE 0: 1986 Data, Old Rates			CASE 2: 1985 Data, New Rates, Various Elasticity Assps					
		CIF Imports	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Estimated Revenue Impact	
47	51 3 10	Of syn fibres	6,369,079	693,737	329,949	1,022,686	0	0	0	(1,022,686)
48	51 3 20	Of contin regen fibres	372,600	14,157		14,157	0	0	0	(14,157)
49	51 4 20	Fabrics of syn textiles	57,763,620	11,947,338	6,793,612	18,740,950	0	0	0	(18,740,950)
50	51 4 40	Fabrics of regen textile	50,690,954	5,157,917	2,994,052	8,151,969	0	0	0	(8,151,969)
51	52 1	Metallised yarn	344,814	1,012	675	1,687	0	0	0	(1,687)
52	53 3 10	Containing 85% wool	166,695,423	2,324		2,324	0	NA	NA	0
53	53 6 90	Other	150,491,590	1,601		1,601	0	NA	NA	0
54	53 7 10	Containing 85% wool	4,576,472	25,006		25,006	0	NA	NA	0
55	53 7 90	Other	1,146,455	46		46	0	NA	NA	0
56	53 8	Yarn	140,927			0	0	NA	NA	0
57	53 9	Yarn	1,406			0	0	NA	NA	0
58	53 10 10	Yarn	71,746	15,933		15,933	0	0	0	(15,933)
59	53 11 10	Fabrics of wool	1,165,668	129,761	49	129,810	0	0	0	(129,810)
60	53 11 20	Fabrics of wool	2,072,333	76,865		76,865	0	0	0	(76,865)
61	53 11 30	Fabrics of wool	874,660	61,769	6,897	68,666	0	0	0	(68,666)
62	53 11 40	Fabrics of wool	7,007,602	55,884	3,127	59,011	0	0	0	(59,011)
63	53 11 90	Fabrics of wool	15,816,364	84,730		84,730	0	0	0	(84,730)
64	53 12	Woven fabrics of horsehair	110,346			0	0	0	0	0
65	54 3	Flax or ramie yarn	12,655	211		211	0	NA	NA	0
66	54 4	Flax or ramie yarn	3,876			0	0	NA	NA	0
67	55 5	Cotton yarn	314,090,348	517,164		517,164	0	NA	NA	0
68	55 6	Cotton yarn	2,004,967	346,774	149,736	496,510	0	0	0	(496,510)
69	55 7 90	Cotton yarn	1,010,811	3,279	2,152	5,431	0	0	0	(5,431)
70	55 8 90	Cotton yarn	2,460,253	26,687		26,687	0	0	0	(26,687)
71	55 9 10	Fabrics of cotton	4,943,692	321,496	12,338	333,834	0	0	0	(333,834)
72	55 9 90	Fabrics of cotton	564,278,168	9,261,030	1,396,655	10,657,715	0	0	0	(10,657,715)
73	56 5 10	Containing 85% syn fibres	38,145,019	199,551		199,551	0	NA	NA	0
74	56 5 20	Containing 85% syn fibres	32,394,637	27,053		27,053	0	NA	NA	0
75	56 5 30	Containing 85% syn fibres	2,119,534	6,506		6,506	0	NA	NA	0
76	56 6 10	Containing 85% syn fibres	621,392	140,313	33,028	173,341	0	0	0	(173,341)
77	56 6 20	Containing 85% syn fibres	329,891	76,292	16,701	113,073	0	0	0	(113,073)
78	56 6 30	Containing 85% syn fibres	52,601	4,520		4,520	0	0	0	(4,520)
79	56 7 10	Containing 85% syn fibres	11,205,200	187,322	117,341	297,423	0	0	0	(297,423)
80	56 7 20	Containing 85% syn fibres	391,225,144	9,702,393	1,646,652	11,348,769	0	0	0	(11,348,769)
81	56 7 30	Containing 85% syn fibres	10,959,268	64,170	19,711	83,881	0	0	0	(83,881)
82	56 7 40	Containing 85% syn fibres	209,679,477	4,267,351	724,110	5,091,461	0	0	0	(5,091,461)
83	57 6	Yarns of jute	232,399	2,644		2,644	0	NA	0	0
84	57 7	Other yarn	870,033	43,831		43,831	0	NA	0	0
85	57 10	Woven fabrics	141,199	42,986		42,986	0	0	0	(42,986)
86	57 11	Woven fabrics	1,441,892	89,544	50	89,594	0	0	0	(89,594)
87	58 1 10	Of wool or	124,484	60,991		60,991	49,622	0	49,622	(11,369)
88	58 1 90	Of other textile mats	470,149	756,617	3,043	361,662	307,086	3,614	310,700	(50,760)
89	58 2 10	Kelco	7,352	4,293	259	4,552	3,572	198	3,770	(782)
90	58 2 20	Of wool	252,039	277,754	3,801	281,555	250,747	2,860	253,607	(27,948)
91	58 2 30	Of man-made textile mats	1,710,164	1,263,357	33,516	1,297,873	1,084,299	25,449	1,109,748	(187,125)
92	58 2 90	Carpets of other textile mats	183,520	86,942	16,466	97,008	70,014	12,876	82,890	(14,118)
93	58 3	Tapestries	9,145	3,007		3,007	2,621	0	2,621	(486)

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TABLE 5-B

REVENUE IMPACT OF TARIFF CHANGES IN 1966 AND 1967

CASE 0: 1966 Data, Old Rates

CASE 2: 1966 Data, New Rates, Various Elasticity Assys

BTN Number	CASE 0: 1966 Data, Old Rates			CASE 2: 1966 Data, New Rates, Various Elasticity Assys						
	CIF Imports	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Estimated Revenue Impact		
94	58 4 10	Of wool or	351,344	20,997	20,997	0	0	0	(20,997)	
95	53 4 20	Of cotton	32,639,148	293,666	31,117	324,783	0	0	(324,783)	
96	53 4 30	Of syn fibres	2,952,572	694,758	121,594	816,352	0	0	(816,352)	
97	56 4 40	Of regen fibres	267,087	74,726	74,726	0	0	0	(74,726)	
98	58 4 90	Other	12,243,333	297,600	33,404	330,404	0	0	0	(330,404)
99	59 5	Woven fabrics	19,879,937	569,707	209,934	749,663	0	0	0	(749,663)
100	58 6	Woven labels	29,066,701	50,772	28,361	109,133	0	0	0	(109,133)
101	58 7	Chenille yarn	1,540,909	270,824	92,659	363,483	0	0	0	(363,483)
102	58 8	Misc fabrics	291,527	70,671	24,092	95,763	0	0	0	(95,763)
103	58 9	Misc fabrics	5,680,475	726,202	366,200	1,092,422	0	0	0	(1,092,422)
104	58 10	Misc fabrics	116,013,027	5,492,509	1,303,633	6,906,242	0	0	0	(6,906,242)
105	59 1 20	Misc fabrics	945,936	163,647	163,647	0	0	0	0	(163,647)
106	59 2 10	Floor coverings	657,277	425,869	425,869	359,127	0	359,127	0	(686,996)
107	59 3 10	Misc fabrics	3,750,515	1,190,707	46,709	1,237,415	0	0	0	(1,237,415)
108	59 8	Misc fabrics	58,339,130	3,970,782	1,147,533	5,136,315	0	0	0	(5,136,315)
109	59 13	Misc fabrics	17,213,688	582,947	316,232	902,179	0	0	0	(902,179)
110	60 1 10	Misc fabrics	59,309,402	1,623,127	314,700	1,937,827	0	0	0	(1,937,827)
111	60 1 20	Misc fabrics	39,500,354	25,612	25,612	0	0	0	0	(25,612)
112	50 6 10	Fabrics	669,971	195,085	99,747	294,832	0	0	0	(294,832)
113	61 6	Shuacattis	141,451	69,308	5,562	74,870	0	0	0	(74,870)
114	61 11	Accessories for apparel	29,150,234	5,769,787	722,600	6,492,387	0	0	0	(6,492,387)
115	62 5	Textile articles	2,216,369	518,897	115,329	634,226	0	0	0	(634,226)
116	64 1	Footwear	1,940,241	537,610	46,506	604,116	NA	NA	0	0
117	64 2 10	Footwear	366,645	114,934	3,501	118,435	NA	NA	0	0
118	64 2 90	Footwear	4,728,334	2,549,496	381,293	2,930,789	NA	NA	0	0
119	67 1	Skins & other bird parts	148,556	576	169	676	403	126	524	(1172)
120	67 2 10	Artificial flowers	314,079	287,340	54,144	341,484	265,667	43,395	309,062	(37,422)
121	67 3	Human hair, etc	446,576	9,314	96	9,410	7,071	72	7,143	(2,267)
122	67 4	Wigs, etc	977,157	316,959	54,517	371,476	268,152	63,510	331,662	(69,814)
123	69 13	Statuettes, etc.	376,145	106,603	27,523	133,926	65,197	21,210	86,407	(47,519)
124	69 14	Other ceramic articles	30,982,857	9,459,845	726,710	10,186,555	7,962,266	559,327	8,521,593	(1,664,962)
125	75 19	Glass beads, etc.	522,243	382,073	24,192	406,265	349,490	16,560	366,050	(50,213)
126	71 2 10	Rough diamonds, unsorted	130,801,569	0	0	0	0	0	0	0
127	71 2 40	Jewelry	16,303,537	0	0	0	0	0	0	0
128	71 2 90	Jewelry	65,190	0	0	0	0	0	0	0
129	71 3	Jewelry	6,597,330	65,956	28,172	113,658	47,640	21,328	68,968	(44,791)
130	71 12	Jewelry	69,563,294	171	57	228	94	43	137	(91)
131	71 13	Jewelry	4,715	7,076	2,258	9,334	6,072	1,920	8,052	(1,282)
132	71 14	Jewelry	63,947	0	0	0	0	0	0	0
133	71 15	Jewelry	175,139	4,740	4,740	2,686	0	2,686	0	(2,074)
134	71 16 90	Jewelry	235,610,191	2,216,037	791,005	2,997,042	1,231,224	211,411	1,442,635	(1,554,407)
135	73 24	Containers of 1/5 for gas	22,265,845	209,203	222	209,425	0	0	0	(209,425)
136	73 36 10	Enocking app. & plate warmers	1,480,204	569,012	95,126	664,140	0	0	0	(664,140)
137	73 36 10 10	Using Gas	3,999	0	0	0	0	0	0	0
138	73 36 10 90	Other	995,392	451,676	228	451,854	452,694	229	452,923	1,369
139	73 36 10	Parts of 7336	691,970	110,014	10,756	710,516	0	0	0	(710,516)
140	73 36 10	Parts of 7336-10	71,076	0	0	0	0	0	0	0

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TABLE 5-3

REVENUE IMPACT OF TARIFF CHANGES IN 1986 AND 1987

CASE 0: 1986 Data, Old Rates

CASE 2: 1986 Data, New Rates, Various Elasticity Assps

PTN Number	Description	CASE 0: 1986 Data, Old Rates			CASE 2: 1986 Data, New Rates, Various Elasticity Assps			
		Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Estimated Revenue Impact
141	73 35 30 90 Other	1,051,039	315,015	11,999	315,035	17,176	328,011	697
142	74 17 10 Cooking & heating apparatus	251,322	125,637	17,263	125,799	17,263	142,762	(160)
143	74 17 10 10 Pressure stove of prious type	913,051	44,445	16,903	0	0	0	(61,343)
144	74 17 10 90 Other	43,992		0	0	0	0	0
145	74 17 20 Parts of cooking apparatus	115,092	34,728	11,844	0	0	0	(44,612)
146	74 17 20 10 Parts of 74171010	423,339	2,477	1,651	0	0	0	(4,128)
147	74 17 20 90 Other	49,762	7,871	104	7,897	104	7,991	16
148	82 1 10 Hand tools, agri, etc.	2,377,650	78,276	20,238	0	0	0	(93,536)
149	82 1 20 Parts of hand tools	687,633		0	0	0	0	0
150	82 2 10 Saws & blades	512,426	45,271	4,694	0	0	0	(49,963)
151	82 2 10 10 Saws & blades for hand saws	811,345	4,119	4,119	0	0	0	(4,119)
152	82 2 10 90 Other	665,985	62,549	5,656	62,549	5,656	68,204	0
153	82 2 20 Parts of 820210 of base metal	7,791	108	108	0	0	0	(108)
154	82 3 10 Wrenches & spanners	774,678	26,161	2,593	0	0	0	(28,754)
155	82 3 20 Files & rasps	764,473	41,093	5,830	0	0	0	(46,853)
156	82 3 90 Other hand tools	1,970,201	40,893	8,656	0	0	0	(47,593)
157	82 4 Hand tools nes	1,742,332	95,893	16,870	0	0	0	(112,763)
158	82 4 10 Tools used as h/hold exp	778,126	59,725	11,612	59,725	11,612	70,937	0
159	82 4 90 Other	2,877,518	2,116	2,116	0	0	0	(2,116)
160	82 9 10 Pruning knives & blades	13,766	136	68	0	0	0	(174)
161	83 2 Furn fittings	9,465,544	2,289,210	425,343	0	0	0	(2,714,553)
162	83 3 Safes o. of base metal	352,172	257,583	37,979	257,583	29,430	282,416	(43,046)
163	83 6 Statuettes of base metal	570,192	265,576	45,791	259,978	35,289	290,268	(57,181)
164	83 7 10 Labels for road safety signs	2,061,924	675,312	23,909	168,494	4,257	173,261	(575,443)
165	83 7 10 10 Fluorescent fixtures	2,976,997	190,389	6,532	40,768	6,532	47,740	(149,681)
166	83 7 10 90 Other	3,151,601	921,497	87,021	951,467	59,498	1,010,985	(27,523)
167	83 9 Buckles, clasps	5,384,702	569,365	124,242	0	0	0	(673,677)
168	84 15 10 Refrigerators, household	9,372,617	892,997	12,529	892,403	9,677	702,029	(263,797)
169	84 15 20 Deep-freezers, household	117,450	17,724	1,944	13,993	1,467	15,465	(4,267)
170	84 15 30 Other refrigerators	6,366,423	1,448,583	10,261	1,450,766	7,700	1,176,078	(258,541)
171	84 17 10 10 Solar water heaters	187,775	24,735	2,099	3,996	376	4,372	(22,462)
172	84 17 10 20 Other	174,436	77,507	3,135	77,507	3,135	80,942	0
173	84 17 10 30 Parts	24,353	7,396	7,396	7,396	0	7,396	0
174	84 25 10 Lawn mowers	706,644	56,692	4,029	43,697	3,028	46,715	(13,915)
175	84 38 10 Other	10,977,582	2,022	193	0	0	0	(2,215)
176	84 38 30 Parts for machines	26,834,792	146,511	66,298	0	0	0	(212,799)
177	84 40 70 Other	2,704,813	22,043	665	16,523	665	17,258	(5,640)
178	84 41 10 Sewing machines	122,976,833	747,593	253,072	0	0	0	(1,000,615)
179	84 41 20 Parts	16,589,694	170,651	40,473	0	0	0	(155,179)
180	84 42 20 Parts	143,610	10,314	1,057	0	0	0	(12,271)
181	84 59 90 Parts of machines & mech appliances	5,392,395	350,691	16,530	0	0	0	(367,221)
182	85 15 20 90 Color TV rec/other	7,875,497	1,685,777	132,713	651,144	100,165	951,798	(284,667)
183	85 15 30 90 Monochrome TV receivers	472,110	16,664	4,836	14,171	3,641	17,912	(5,627)
184	85 20 20 Discharge lamps	371,052	105,060	4,375	25,750	777	26,527	(62,989)
185	85 20 20 10 Fluorescent tubes	1,757,745	145,481	6,103	151,584	1,073	21,674	(119,710)
186	85 20 20 90 Other	839,556	191,468	17,898	151,488	17,898	209,784	0
187	87 1 10 Track laying tractors	1,451,991	72,719	72,719	48,625	0	48,625	(4,184)

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TABLE 5-B

REVENUE IMPACT OF TARIFF CHANGES IN 1986 AND 1987

CASE 0: 1986 Data, Old Rates

CASE 2: 1986 Data, New Rates, Various Elasticity Assps

BTM Number	CASE 0: 1986 Data, Old Rates			CASE 2: 1986 Data, New Rates, Various Elasticity Assps					
	CIF Imports	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Estimated Revenue Impact	
188	87 1 20	Road tractors	676,425	27,225	27,225	10,575	0	10,575	(16,650)
189	87 1 90	Other	6,131,873	132,457	132,457	50,655	0	50,655	(81,772)
190	87 2 10	10 Of engine capacity..	6,922,729	497,735	10,543	318,632	0	318,632	(791,477)
191	87 2 10	20 Of engine capacity..	49,705,509	10,854,140	1,822,768	6,175,235	1,707,251	7,882,486	(4,704,882)
192	87 2 10	30 Of engine capacity..	41,737,501	0,528,955	627,015	6,428,607	586,940	6,974,446	(2,149,925)
193	87 2 10	40 Of engine capacity..	3,715,555	2,716,032	31,726	2,459,872	28,078	2,510,300	(70,908)
194	87 2 10	50 Of engine capacity..	3,434,915	115,697	31,553	31,417	19,535	104,924	(22,726)
195	87 2 20	10 Buses	494,913	0	0	0	0	0	0
195	87 2 20	90 Other	12,912,909	529,624	146,618	52,334	56,550	109,044	(66,778)
197	87 2 90	20 Lorries	23,451,412	2,275,294	190,066	2,275,294	71,926	595,739	(1,439,551)
198	87 2 90	30 Dumpers	5,599,097	340,292	340,292	0	0	0	(174,292)
199	87 2 90	40 Pick-up trucks	12,637,441	847,201	315,940	86,768	77,510	164,278	(1,135,762)
200	87 2 70	50 Pick-up trucks	192,438	160,761	168,787	168,760	103,814	216,774	(58,944)
201	87 2 70	60 Pick-up trucks	1,261,544	201,779	291,779	95,725	0	95,725	(105,154)
202	87 2 90	70 Pick-up trucks	531,370	743,922	743,922	678,597	0	678,597	(64,325)
203	87 2 90	80 Pick-up trucks	169,249	129,943	129,943	119,727	0	119,727	(16,222)
204	87 3 90	Pick-up trucks	7,632,394	1,229,958	132,959	521,356	50,775	572,171	(771,716)
205	87 4	Chassis	4,027,664	134,545	89,727	NA	NA	NA	0
206	87 5 10	Bodies for buses & lorries	19,213	5,763	5,763	4,071	0	4,071	(1,692)
207	87 5 90	Other	1,071	221	321	227	0	227	(84)
208	87 6	Parts & accessories	34,449,509	16,984,268	2,269,249	12,830,120	2,272,413	15,153,533	(4,019,034)
209	87 7 10	Work trucks	3,954,292	81,325	26,742	76,570	39,122	106,692	(1,373)
210	87 7 90	Parts	717,950	207,376	5,770	142,974	4,924	147,898	(64,178)
211	87 8 90	Parts of tanks	794	200	200	154	0	154	(44)
212	87 9 10	Motor cycles and scooters	1,775,136	259,016	147,897	214,644	111,885	226,729	(86,724)
213	87 9 20	Auto cycles	4,161,378	556,196	61,496	514,949	28,023	542,972	(474,716)
214	87 10	Cycles	15,785,721	1,438,759	274,276	0	0	0	(1,164,483)
215	87 12 10	Unfinished parts	494,969	0,155	6,123	3,911	NA	0	0
216	87 12 90	10 Parts	2,959,182	297,641	87,125	0	0	0	(184,720)
217	87 12 90	90 Parts	2,655,741	547,452	278,125	0	0	0	(269,327)
218	87 13 10	Baby carriages	280,697	139,341	77,515	309,046	63,107	170,554	(108,492)
219	87 14 20	Trailers & semis	175,329	19,509	325	8,045	122	8,167	(11,766)
220	87 14 30	Other vehicles, nes	608,774	63,677	660	49,421	487	49,908	(4,479)
221	87 14 40	Parts of 8714	265,416,897	59,836,789	6,691,492	40,759,764	5,146,931	45,607,095	(12,175,104)
222	89 1 20	Yachts	1,115,647	337,415	13,498	337,850	16,777	354,627	(16,283)
223	90 17 10	Elect-mech app	1,846,349	47,212	21,574	0	0	0	(25,638)
224	90 17 20	Dental ins. etc.	55,553	17,913	7,997	0	0	0	(25,570)
225	90 17 20	10 Complete dental equip.	77,272	0	0	0	0	0	0
226	90 17 20	90 Other	403,487	59,549	11,243	59,048	11,243	70,291	0
227	90 20 10	10 Articles for med use	906,144	0	0	0	0	0	0
228	90 20 10	90 Other	938,358	2,220	1,479	2,220	1,479	3,699	0
229	90 20 20	Parts of 9020	75,681	32,257	3,926	0	0	0	(26,183)
230	90 20 20	10 Parts of 90201010	15,893	0	0	0	0	0	0
231	90 20 20	90 Other	183,759	33,146	33,146	33,146	0	33,146	0
232	92 1 10	Franos, etc, elect	80,352	39,474	9,788	0	0	0	(49,262)
233	92 1 10	Other string mus incl elect	65,348	0	0	0	0	0	0
234	92 1 10	Pipe & cond organ, elect	51,713	0	0	0	0	0	0

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TABLE G-9

REVENUE IMPACT OF TARIFF CHANGES IN 1986 AND 1987

		CASE 0: 1986 Data, Old Rates				CASE 2: 1986 Data, New Rates, Various Elasticity Assps			
		*****				*****			
		Fiscal	Customs	Total	Fiscal	Customs	Total	Estimated	
BTN Number		Duties	Duties	Duties	Duties	Duties	Duties	Revenue	
		Import	Import	Import	Import	Import	Import	Impact	
		Paid	Paid	Paid	Paid	Paid	Paid		
235	92 4 10	35,934	-	0	0	0	0	0	
236	92 5 10	237	118	119	0	0	0	(159)	
237	92 7	1,763,092	5,041	5,072	0	0	0	(5,072)	
238	92 11 30	14,356,569	474,897	629,816	150,985	94,205	245,191	(414,625)	
239	92 12 10	538,030	20,453	20,453	2,318	0	2,318	(18,135)	
240	92 12 20	650,241	35,967	35,967	4,028	0	4,028	(21,949)	
241	93 2	42,171	42,171	7,555	42,655	6,242	48,897	(639)	
242	93 4	11,025	7,604	7,604	7,431	0	7,431	(175)	
243	93 5	49,792	39,579	6,569	39,521	5,309	44,830	(1,520)	
244	93 7 10	294,703	238,511	17,587	236,597	13,762	250,359	(5,801)	
245	93 7 90	364,714	134,591	24,518	124,659	19,178	143,836	(15,273)	
246	94 1 10	524,797	452,171	28,414	451,140	12,066	473,206	(7,579)	
247	94 3 10	2,061,261	774,339	49,454	718,200	37,741	755,941	(67,852)	
248	94 3 20	1,455,943	600,500	32,649	591,079	27,211	618,290	(47,849)	
249	94 3 90	1,501,753	107,020	5,642	162,539	4,250	166,789	(27,933)	
250	94 4	7,336,136	2,810,390	135,316	2,409,362	162,921	2,572,283	(211,913)	
251	95 5	224,151	286,578	81,429	289,197	69,722	358,919	(4,168)	
252	95 8	700,222	39,368	6,544	25,565	6,474	32,039	(6,874)	
253	97 4 10	5,239,575	763,549	6,870	612,266	8,662	620,928	(89,553)	
254	97 4 20	264,274	198,831	24,904	198,447	20,077	218,524	(3,291)	
255	97 4 40	483,937	492,842	19,965	112,740	0	112,740	(593,067)	
256	98 1 20	67,655	10,844	5,936	0	0	0	(15,986)	
257	98 2 10	14,711,276	47,851	28,455	0	0	0	(76,726)	
258	98 2 20	3,103,792	24,270	18,594	0	0	0	(42,854)	
259	99 1	238,237	42,004	3,843	37,315	2,919	40,233	(5,914)	
260	99 2	2,797	2,797	839	2,829	295	3,122	66	
Sub-total all items above		4,366,948,314	241,197,276	39,057,463	NA	NA	NA	(144,767,975)	
Grand Total--All Imports		9,195,695,546	461,299,504	61,918,554				27.7%	

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TABLE S-C

REVENUE IMPACT OF TARIFF CHANGES IN 1986 AND 1987

CASE 0: 1986 Data, Old Rates

CASE 3: 1986 Data, New Rates, Various Elias Assps. +14% Imports

BTN Number	CASE 0: 1986 Data, Old Rates			CASE 3: 1986 Data, New Rates, Various Elias Assps. +14% Imports					
	CIF Imports	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Estimated Revenue Impact	
1 27 11 10	Liq propane & butane	25,509,875	357,007	357,007	295,026	NA	NA	0	
2 30 1	Organo-therapeutic glands	21,655	1,112	1,112	658	0	658	(454)	
3 30 2 10	Antisera & microbial vaccines	524,959	18,742	123	19,865	0	10,584	(7,281)	
4 30 3 10	90 Medi (antibiotics), other	1,217,765	67,290	5,585	74,875	0	41,668	(13,207)	
5 30 3 20	90 Medi (hormones), other	12,732	83	83	48	0	48	(35)	
6 30 3 30	90 Medi (alkaloids), other	31,522	2,144	2,144	1,290	0	1,290	(854)	
7 30 3 90	90 Other medi, nes	85,291,925	6,075,357	242,420	6,317,757	3,625,654	0	3,625,654	(2,692,123)
8 30 4	Wadding, etc.	8,872,235	367,365	49,449	416,814	215,968	0	215,968	(200,846)
9 30 5	Other pharm goods	1,169,436	68,544	2,877	69,421	39,503	0	39,503	(29,918)
10 32 5 10	Sw. org dyestuffs	45,384,568	274,920	52,581	287,501	0	0	0	(287,501)
11 32 9 90	Other, includ disincpers	1,718,457	374,877	781	375,658	0	0	0	(375,658)
12 33 6 90	20 Aqueous Dist & Soln for Med Use	263,459	19,984	19,984	11,339	0	11,339	(17,645)	
13 33 6 90	90 Other (Perfumes - Cosmetics)	12,165,194	4,478,983	184,135	4,663,118	3,215,925	159,079	3,375,004	(11,290,114)
14 36 1	Propellant powders	3,597	3,597	1,079	4,676	3,541	936	4,477	(149)
15 36 4	Safety fuses	53,508	53,508	2,514	56,022	52,668	2,205	54,873	(1,179)
16 36 5	Pyrotechnic arti	235,004	154,173	22,345	176,518	92,052	19,666	111,718	(63,925)
17 36 6	Matches	197,533	195,446	195,446	195,446	195,446	0	195,446	(1,087)
18 36 8	Pyrotechnic articles	534,713	477,693	36,547	465,740	265,667	31,786	297,453	(168,287)
19 39 12	Prepared glazings	3,735,835	445,048	54	445,102	0	NA	NA	0
20 39 7 90	Other	35,678,931	4,544,123	810,612	5,354,735	0	0	0	(5,354,735)
21 40 11 10	Tyres	9,063,611	3,219,488	154,384	3,373,872	2,713,763	153,482	2,867,245	(46,627)
22 40 11 20	Tyres	15,377,679	5,163,155	72,251	5,235,406	4,324,648	82,366	4,406,414	(828,992)
23 40 11 40	90 Tyres	1,164,576	382,574	1-3,808	527,382	320,659	164,285	484,944	(42,437)
24 40 11 50	10 Tyres	477,239	189,571	43	189,614	161,405	49	161,454	(28,160)
25 40 11 50	20 Tyres	5,190	3,374	3,374	3,014	0	0	3,014	(369)
26 40 11 50	30 Tyres	309,539	194,241	22,712	126,953	58,270	16,856	75,116	(51,847)
27 40 11 50	90 Tyres	1,578,257	583,692	44,832	628,524	496,244	51,251	547,495	(84,047)
28 40 11 90	10 Tyres	2,524,237	1,650,197	37,229	1,687,426	1,936,722	63,130	1,999,852	(32,426)
29 40 11 90	21 Used tyres for retreading	94,783	55,103	78	55,201	49,163	112	49,275	(5,926)
30 40 11 90	90 Tyres	7,507,466	3,027,669	44,049	3,071,718	3,403,044	50,341	3,453,385	(46,667)
31 41 7 10	Calf leather	6,787,570	40,641	40,641	0	0	0	0	(40,641)
32 41 7 90	Other	17,395,805	59,279	286	59,565	0	0	0	(59,565)
33 41 3	Leather	3,351,267	12,093	12,093	0	0	0	0	(12,093)
34 41 4	Leather	190,342	8,586	4,299	12,887	0	0	0	(12,887)
35 41 5	Leather	2,674,899	0	0	0	0	0	0	0
36 41 6	Leather	244,622	56	56	0	0	0	0	(56)
37 41 8	Leather	4,211	0	0	0	0	0	0	0
38 41 10	Leather	26,095,355	107,516	107,516	0	0	0	0	(107,516)
39 46 3	Basketwork, etc.	35,640	21,200	6,354	27,554	21,644	5,858	27,502	(52)
40 50 4	Silk yarn	131,380	2,409	2,409	0	NA	NA	0	0
41 50 5	Yarn spun f. wool	1,267	0	0	0	NA	NA	0	0
42 50 7	Silk yarn	271,129	0	0	0	0	0	0	0
43 50 9	Woven fabrics of silk	157,282,540	92,417	15,247	107,664	0	0	0	(107,664)
44 51 1 1	Yarns of syn fibres	58,223,122	559,137	16,291	577,428	0	NA	NA	0
45 51 1 2	Yarns of regen fibres	1,538,470	15,935	15,935	0	NA	NA	0	0
46 51 2	Woven fabrics of cetal thread	4,127,049	45,191	45,191	0	0	0	0	(45,191)

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TABLE 5-C

REVENUE IMPACT OF TARIFF CHANGES IN 1966 AND 1967

CASE 0: 1966 Data, Old Rates

CASE 3: 1966 Data, New Rates, Various Elias Assmp, +14% Imports

BTM Number	Description	CASE 0: 1966 Data, Old Rates			CASE 3: 1966 Data, New Rates, Various Elias Assmp, +14% Imports				
		CIF Imports	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Estimated Revenue Impact
47	51 3 10	6,569,079	693,737	328,949	1,022,686	0	0	0	(1,022,686)
48	51 3 20	392,600	14,157		14,157	0	0	0	(14,157)
49	51 4 20	57,763,629	11,747,338	6,793,612	18,740,950	0	0	0	(18,740,950)
50	51 4 40	52,698,984	5,157,917	2,974,082	8,151,999	0	0	0	(8,151,999)
51	52 1	344,944	1,612	675	1,657	0	0	0	(1,657)
52	53 6 10	166,695,683	2,324		2,324	0	NA	NA	0
53	53 6 90	150,471,590	1,601		1,601	0	NA	NA	0
54	53 7 10	4,576,472	25,006		25,006	0	NA	NA	0
55	53 7 50	1,146,655	46		46	0	NA	NA	0
56	53 8	146,927			0	0	NA	NA	0
57	53 9	1,408			0	0	NA	NA	0
58	53 10 10	71,246	15,933		15,933	0	0	0	(15,933)
59	53 11 10	1,165,648	129,761	49	129,810	0	0	0	(129,810)
60	53 11 20	2,072,333	76,565		76,565	0	0	0	(76,565)
61	53 11 30	674,660	61,769	6,897	68,666	0	0	0	(68,666)
62	53 11 40	7,007,682	55,684	3,127	59,811	0	0	0	(59,811)
63	53 11 90	15,816,364	84,730		84,730	0	0	0	(84,730)
64	53 12	116,346			0	0	0	0	0
65	54 3	12,695	211		211	0	NA	NA	0
66	54 4	3,976			0	0	0	0	0
67	55 5	314,096,846	513,164		513,164	0	NA	NA	0
68	55 5	2,604,967	346,774	149,736	496,510	0	0	0	(496,510)
69	55 7 90	1,016,311	3,229	2,152	5,381	0	0	0	(5,381)
70	55 8 90	2,462,233	90,667		90,667	0	0	0	(90,667)
71	55 9 10	4,945,602	321,406	12,336	333,744	0	0	0	(333,744)
72	55 9 50	564,278,168	9,261,930	1,396,625	10,657,715	0	0	0	(10,657,715)
73	56 5 10	30,145,019	199,551		199,551	0	NA	NA	0
74	56 5 20	32,394,637	23,053		23,053	0	NA	NA	0
75	56 5 30	2,119,554	4,509		4,509	0	NA	NA	0
76	56 6 10	621,392	140,310	32,003	172,321	0	0	0	(172,321)
77	56 6 20	329,501	96,292	16,781	113,073	0	0	0	(113,073)
78	56 6 30	52,601	4,679		4,679	0	0	0	(4,679)
79	56 7 10	11,205,200	180,082	117,341	297,423	0	0	0	(297,423)
80	56 7 20	301,225,144	9,702,318	1,646,652	11,348,960	0	0	0	(11,348,960)
81	56 7 30	10,952,268	65,173	19,711	85,884	0	0	0	(85,884)
82	56 7 40	209,679,479	4,367,351	724,110	5,091,461	0	0	0	(5,091,461)
83	57 6	232,299	2,644		2,644	0	NA	NA	0
84	57 7	876,633	43,831		43,831	0	NA	NA	0
85	57 10	141,193	42,926		42,926	0	0	0	(42,926)
86	57 11	1,441,572	69,544	50	69,594	0	0	0	(69,594)
87	58 1 10	124,464	60,991		60,991	36,569	0	36,569	(4,422)
88	58 1 90	476,148	356,817	5,045	361,862	350,091	4,348	354,439	(7,233)
89	58 2 10	7,382	4,273	297	4,572	4,072	226	4,298	(254)
90	58 2 20	252,637	277,365	3,801	281,160	266,651	3,285	269,936	7,974
91	58 2 30	1,710,164	1,247,557	33,516	1,281,073	1,234,101	25,912	1,260,013	(21,061)
92	58 2 90	183,320	60,242	16,466	76,708	79,616	14,478	94,094	(17,386)
93	58 3	9,145	3,087		3,087	2,988	0	2,988	(95)

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TABLE 3-C

REVENUE IMPACT OF TARIFF CHANGES IN 1986 AND 1987

CASE 0: 1986 Data, Old Rates

CASE 3: 1986 Data, New Rates, Various Elias Assps, +14% Imports

BIN Number	Description	CASE 0: 1986 Data, Old Rates			CASE 3: 1986 Data, New Rates, Various Elias Assps, +14% Imports				
		CIF Imports	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Estimated Revenue Impact
94	20 4 10 Of wool or	351,344	20,997		20,997	0	0	0	(20,997)
95	56 4 20 Of cotton	32,669,146	297,566	31,117	324,783	0	0	0	(324,783)
96	58 4 30 Of syn fibres	2,952,572	694,722	121,594	616,382	0	0	0	(616,382)
97	59 4 40 Of regen fibres	267,069	74,726		74,726	0	0	0	(74,726)
98	58 4 90 Other	12,243,333	297,000	33,404	330,404	0	0	0	(330,404)
99	56 5 Woven fabrics	19,879,937	509,729	239,934	749,663	0	0	0	(749,663)
100	58 6 Woven labels	29,066,701	60,772	28,361	109,133	0	0	0	(109,133)
101	58 7 Chanille yarn	1,560,969	270,824	92,659	363,483	0	0	0	(363,483)
102	58 8 Misc fabrics	291,527	75,671	24,092	99,763	0	0	0	(99,763)
103	56 9 Misc fabrics	5,680,475	726,222	766,206	1,492,422	0	0	0	(1,492,422)
104	58 10 Misc fabrics	110,013,027	5,602,509	1,303,623	6,906,132	0	0	0	(6,906,132)
105	59 1 20 Misc fabrics	945,726	163,647		163,647	0	0	0	(163,647)
106	59 2 10 Floor coverings	657,277	422,609		422,609	409,405	0	409,405	(18,404)
107	59 3 10 Misc fabrics	5,750,516	1,190,247	46,702	1,237,415	0	0	0	(1,237,415)
108	59 8 Misc fabrics	52,339,130	3,973,762	1,162,533	5,136,315	0	0	0	(5,136,315)
109	59 13 Misc fabrics	17,213,088	582,947	318,232	902,179	0	0	0	(902,179)
110	60 1 10 Misc fabrics	59,309,402	1,623,127	314,700	1,937,827	0	0	0	(1,937,827)
111	60 1 20 Misc fabrics	39,500,354	25,812	26	25,838	0	0	0	(25,838)
112	60 6 10 Fabrics	669,971	195,655	99,747	294,832	0	0	0	(294,832)
113	61 6 Dhupattis	141,661	67,306	3,562	74,870	0	0	0	(74,870)
114	61 11 Accessories for apparel	29,150,234	5,765,737	722,600	6,492,397	0	0	0	(6,492,397)
115	62 5 Textile articles	2,216,707	518,997	125,329	644,326	0	0	0	(644,326)
116	64 1 Footwear	1,940,241	837,610	46,526	884,136	0	0	0	0
117	64 2 10 Footwear	326,045	114,934	3,501	118,435	0	0	0	0
118	64 2 90 Footwear	4,728,334	2,540,496	381,295	2,921,791	0	0	0	0
119	67 1 Skins & other bird parts	148,556	536	160	696	460	137	597	(99)
120	67 2 10 Artificial flowers	354,079	267,340	54,144	341,484	302,861	49,471	352,331	10,847
121	67 3 Human hair, etc	446,526	7,314	96	9,410	8,061	82	8,143	(1,267)
122	67 4 Higs, etc	977,461	316,938	56,547	373,505	305,691	49,716	355,407	(12,054)
123	69 13 Statuettes, etc.	376,145	166,603	27,323	193,926	101,685	24,160	125,844	(68,081)
124	69 14 Other ceramic articles	30,982,857	9,458,945	730,910	10,189,755	9,076,913	637,633	9,714,546	(461,207)
125	70 19 Glass beads, etc.	522,243	382,070	24,192	406,262	298,419	21,158	419,577	10,685
126	71 2 10 Rough diamonds, unsorted	130,601,569			0	0	NA	NA	0
127	71 2 90 Jewelry	16,303,537			0	0	0	0	0
128	71 2 50 Jewelry	65,190			0	0	0	0	0
129	71 3 Jewelry	6,697,359	85,426	29,172	113,658	54,209	24,199	78,508	(35,149)
130	71 12 Jewelry	69,363,254	171	57	228	107	49	156	(72)
131	71 13 Jewelry	4,716	7,076	2,258	9,334	6,922	2,257	9,179	(154)
132	71 14 Jewelry	63,947			0	0	0	0	0
133	71 15 Jewelry	175,139	4,760		4,760	3,063	0	3,063	(1,697)
134	71 16 90 Jewelry	235,660,101	2,216,027	281,005	2,497,042	1,403,596	241,009	1,644,605	(852,437)
135	73 24 Containers of 1/5 for gas	22,265,665	209,203	722	209,925	0	0	0	(209,925)
136	73 36 10 Cooking app. & plate warmers	1,480,204	569,012	55,128	624,140	0	0	0	(624,140)
137	73 36 10 10 Using Gas	3,990			0	0	0	0	0
138	73 36 10 90 Other	905,302	451,626	228	451,854	516,414	261	516,674	64,820
139	73 36 30 Parts of 7336	604,972	178,974	37,756	216,730	0	0	0	(216,730)
140	73 36 30 10 Parts of 73361010	93,020			0	0	0	0	0

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TABLE 3-C

REVENUE IMPACT OF TARIFF CHANGES IN 1986 AND 1987

BTN Number	CASE 0: 1986 Data, Old Rates				CASE 3: 1986 Data, New Rates, Various Excl Assocs. +14% Imports					
	CIF Imports	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Estimated Revenue Impact		
141	73 36 30	90 Other	1,951,969	310,345	11,999	327,344	369,352	13,621	372,933	46,619
142	74 17 10	Cooking & heating apparatus	251,322	125,639	17,263	142,922	143,649	19,620	162,749	19,527
143	74 17 10	10 Pressure stove of prism type	913,951	44,445	16,463	61,348	0	0	0	(61,348)
144	74 17 10	90 Other	43,972	0	0	0	0	0	0	0
145	74 17 20	Parts of cooking apparatus	110,832	36,768	11,844	48,612	0	0	0	(48,612)
146	74 17 20	10 Parts of 74171010	403,217	2,477	1,651	4,128	0	0	0	(4,128)
147	74 17 20	90 Other	43,762	7,971	104	7,975	0	0	0	(7,975)
148	82 1 10	Hand tools, agri, etc.	2,379,840	70,279	20,259	90,536	0	0	0	(90,536)
149	82 1 20	Parts of hand tools	669,385	0	0	0	0	0	0	0
150	82 2 10	Saws & blades	512,425	45,271	4,694	49,965	0	0	0	(49,965)
151	82 2 10	10 Saws & blades for hand saws	811,345	4,119	0	4,117	0	0	0	(4,117)
152	82 2 10	90 Other	665,985	62,549	5,676	68,294	71,305	6,448	77,753	9,549
153	82 2 20	Parts of 810210 of base metal	7,791	103	109	109	0	0	0	(109)
154	82 3 10	Wrenches & spanners	774,979	26,151	2,593	28,754	0	0	0	(28,754)
155	82 3 20	Files & rasps	794,473	2,003	5,850	48,653	0	0	0	(48,653)
156	82 3 90	Other hand tools	1,670,201	40,975	3,498	44,503	0	0	0	(44,503)
157	82 4	Hand tools res	1,742,332	95,893	15,570	112,763	0	0	0	(112,763)
158	82 4 10	Tools used as h/hold app	778,126	59,225	11,612	70,837	67,517	13,232	80,754	9,917
158	82 4 90	Other	2,677,518	2,116	0	2,116	0	0	0	(2,116)
160	82 9 10	Pruning knives & blades	13,766	106	68	174	0	0	0	(174)
161	83 2	Furn fittings	9,465,544	2,299,210	420,343	2,714,553	0	0	0	(2,714,553)
162	83 3	Safes etc of base metal	359,172	287,593	37,877	305,462	285,404	33,550	299,154	(6,308)
163	83 6	Statuettes of base metal	510,192	306,576	45,791	352,367	296,375	40,218	336,603	(15,764)
164	83 7 10	Lamps for road safety signs	2,061,026	675,312	23,959	699,271	193,349	4,822	198,172	(50,099)
165	83 7 10	10 Fluorescent fixtures	2,038,597	190,387	6,532	196,921	48,407	7,446	55,853	(143,068)
166	83 7 10	90 Other	3,151,091	951,487	67,021	1,018,508	1,084,675	57,828	1,142,503	114,015
167	83 9	Bricks, clays	5,394,702	567,365	124,242	691,607	0	0	0	(691,607)
168	84 15 10	Refrigerators, household	9,372,617	692,997	12,829	705,826	789,349	10,974	800,313	(165,513)
169	84 15 20	Freezers, household	119,450	17,954	1,744	19,703	15,702	1,672	17,374	(2,329)
170	84 15 30	Other refrigerators	6,366,423	1,446,595	10,761	1,457,356	1,375,275	6,728	1,382,003	(175,353)
171	84 17 10	10 Solar water heaters	167,775	20,125	2,859	22,984	4,536	427	4,964	(21,850)
172	84 17 10	20 Other	174,458	77,307	3,135	80,442	69,700	3,574	73,274	(6,168)
173	84 17 10	30 Parts	24,350	7,306	0	7,306	0	0	0	(7,306)
174	84 25 10	Lawn mowers	796,644	56,602	4,029	60,631	49,803	3,452	53,255	(6,376)
175	84 38 10	Other	10,970,702	2,922	193	2,115	0	0	0	(2,115)
176	84 38 20	Parts for machines	26,874,772	146,511	66,268	212,779	0	0	0	(212,779)
177	84 40 70	Other	2,774,013	20,040	205	20,245	18,950	759	19,709	(4,536)
178	84 41 10	Sewing machines	122,975,053	747,595	253,922	1,001,517	0	0	0	(1,001,517)
177	84 41 20	Parts	16,587,874	145,651	40,478	186,129	0	0	0	(186,129)
180	84 42 20	Parts	143,610	16,514	1,157	17,671	0	0	0	(17,671)
181	84 59 90	Parts of machines & mech appliances	5,392,395	350,651	11,530	362,181	0	0	0	(362,181)
182	85 15 20	90 Color TV recs/other	7,625,407	1,087,277	132,713	1,219,990	970,304	114,168	1,084,472	(135,518)
183	85 15 30	90 Monochrome TV receivers	472,710	18,603	4,874	23,477	16,155	4,159	20,314	(3,163)
184	85 20 20	Discharge lamps	371,052	195,060	4,375	199,435	29,355	585	30,241	(173,194)
185	85 20 20	10 Fluorescent tubes	1,757,755	145,421	4,163	149,584	35,114	1,723	36,837	(112,747)
186	85 20 20	90 Other	839,556	191,438	17,850	209,288	218,276	20,604	238,880	29,592
187	87 1 10	Track laying tractors	1,451,981	77,719	0	77,719	0	0	0	(77,719)

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TABLE 3-C

REVENUE IMPACT OF TARIFF CHANGES IN 1986 AND 1987

CASE C: 1986 Data, Old Rates

CASE J: 1986 Data, New Rates, Various Elec Assps, +14% Imports

BTM Number	CASE C: 1986 Data, Old Rates			CASE J: 1986 Data, New Rates, Various Elec Assps, +14% Imports			Estimated Revenue Impact		
	CIF Imports	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Fiscal Duty Paid	Customs Duty Paid		Total Duties Paid	
189	87 1 20	Road tractors	856,423	27,225	27,225	12,056	0	12,056	(15,169)
189	87 1 90	Other	6,191,873	132,457	132,457	17,791	0	17,791	(14,676)
190	87 2 10	10 Of engine capacity..	8,422,728	637,785	10,513	357,651	0	357,651	(336,638)
191	87 2 10	20 Of engine capacity..	42,705,508	13,856,100	1,582,258	7,018,108	1,546,266	8,564,374	(3,773,934)
192	87 2 10	30 Of engine capacity..	41,739,751	8,573,855	627,016	7,317,927	646,312	7,974,239	(1,181,872)
193	87 2 10	40 Of engine capacity..	3,715,503	2,718,032	31,526	2,938,652	32,260	2,870,392	121,564
194	87 2 10	50 Of engine capacity..	3,436,915	115,697	31,526	159,916	32,497	143,413	(4,937)
195	87 2 20	10 Buses	494,913	0	0	0	0	0	0
196	87 2 20	90 Other	12,932,509	529,924	245,018	59,718	64,615	124,333	(651,589)
197	87 2 90	20 Lorries	23,661,412	2,276,254	150,006	1,053,112	92,070	1,135,147	(1,351,148)
198	87 2 90	30 Quanners	5,590,997	340,292	340,292	0	0	0	(340,292)
199	87 2 90	40 Pick-up trucks	12,637,641	847,201	335,040	98,345	88,703	187,048	(955,192)
200	87 2 90	50 Pick-up trucks	162,459	160,961	168,757	121,935	118,348	240,283	(29,425)
201	87 2 90	60 Pick-up trucks	1,261,644	261,779	201,779	110,265	0	110,265	(91,513)
202	87 2 90	70 Pick-up trucks	531,370	743,922	743,922	774,045	0	774,045	24,123
203	87 2 90	80 Pick-up trucks	163,240	129,943	129,943	129,943	0	129,943	(299)
204	87 3 90	Pick-up trucks	7,432,394	1,230,959	102,959	59,351	57,834	652,275	(711,642)
205	87 4	Chassis	4,027,664	134,545	50,727	0	0	0	0
206	87 5 10	Bodies for buses & lorries	17,713	5,763	5,763	4,641	0	4,641	(1,122)
207	87 5 90	Other	1,671	321	321	259	0	259	(62)
208	87 6	Parts & accessories	34,449,209	16,904,209	2,268,249	14,633,337	2,591,691	17,275,028	(1,897,570)
209	87 7 10	Work trucks	3,954,292	81,325	26,742	87,290	34,339	121,629	13,562
210	87 7 90	Parts	717,920	293,376	8,770	102,991	5,682	168,673	(43,473)
211	87 8 90	Parts of tanks	794	208	208	221	0	221	(17)
212	87 9 10	Motor cycles and scooters	1,375,136	249,646	142,807	244,922	127,049	372,471	(60,921)
213	87 9 20	Auto cycles	4,131,378	956,196	61,486	597,042	31,946	618,998	(392,674)
214	87 10	Cycles	15,285,721	1,435,750	274,272	1,671,026	0	0	(1,671,026)
215	87 12 10	Unfinished parts	494,568	9,185	6,123	4,003	NA	NA	0
216	87 12 90	10 Parts	2,978,182	297,041	87,185	0	0	0	(384,226)
217	87 12 90	90 Parts	2,665,741	547,852	273,106	352,313	0	352,313	(473,445)
218	87 13 10	Baby carriages	260,397	130,341	77,565	124,767	71,948	196,711	(11,195)
219	87 14 20	Trailers & seats	175,329	15,609	375	9,172	140	9,311	(10,623)
220	87 14 30	Other vehicles, nes	636,794	63,677	660	58,351	558	56,909	(7,429)
221	87 14 40	Parts of 8714	265,416,897	50,810,759	6,891,472	46,044,961	5,657,387	51,912,266	(5,799,450)
222	87 1 20	Yachts	1,115,647	337,415	13,488	350,903	19,118	370,027	19,164
223	90 17 10	Elect-medi app	1,346,349	47,212	21,574	0	0	0	(65,766)
224	90 17 20	Dental ins. etc.	51,663	17,693	7,977	0	0	0	(25,351)
225	90 17 20	10 Complete dental equip.	77,232	0	0	0	0	0	0
226	90 17 20	90 Other	403,497	59,918	11,245	67,315	12,517	80,132	9,641
227	90 20 10	10 Articles for med use	908,144	0	0	0	0	0	0
228	90 20 10	90 Other	936,358	2,220	1,479	2,531	1,696	4,217	513
229	90 20 20	Parts of 9020	76,681	22,257	3,926	0	0	0	(26,183)
230	90 20 20	10 Parts of 9020/010	15,003	0	0	0	0	0	0
231	90 20 20	90 Other	133,759	33,146	33,146	37,765	0	37,766	4,649
232	92 1 10	Pianos, etc. elect	88,352	39,474	9,786	0	0	0	(49,262)
233	92 2 10	Other string mus int elect	65,348	0	0	0	0	0	0
234	92 3 10	Pipe & reed organs, elect	53,973	0	0	0	0	0	0

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SECRETARY OF DEFENSE

TABLE 5-C
REVENUE IMPACT OF TARIFF CHANGES IN 1986 AND 1987

BTN Number	CASE 0: 1986 Data, Old Rates				CASE 3: 1986 Data, New Rates, Various Elias Assps, +14% Imports					
	CIF Imports	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Fiscal Duty Paid	Customs Duty Paid	Total Duties Paid	Estimated Revenue Impact		
235	92 4 10	Accordions, etc, elect	33,904				0	0		
236	92 5 10	Other windous ins	237	118	71	189	0	(187)		
237	92 7	Electro-magn etc, ins	1,763,092	5,041	31	5,072	0	(5,072)		
238	92 11 30	Television image	14,236,537	474,897	184,919	659,816	172,124	107,394	279,518	(380,290)
239	92 12 10	30 Magnetic tapes, discs for D. P. each	539,930	20,453		20,453	2,642	0	2,642	(17,811)
240	92 12 20	40 Record, magnet tapes for D. P. each	926,941	35,757		35,967	4,672	0	4,672	(31,295)
241	93 2	Firearms	42,171	42,171	7,565	49,736	48,627	7,116	55,742	6,006
242	93 4	Firearms	11,695	7,696		7,696	6,471	0	6,471	865
243	93 5	Firearms	47,792	39,879	6,569	46,448	45,054	6,051	51,104	4,656
244	93 7 10	Firearms	294,703	238,511	17,589	256,100	269,721	15,620	285,341	29,241
245	93 7 50	Firearms	384,714	134,591	24,518	159,109	142,110	21,850	163,960	4,854
246	94 1 10	Chairs	524,797	452,171	28,414	480,585	514,300	25,716	539,455	58,870
247	94 3 10	Chairs	2,061,261	774,259	49,454	823,713	818,749	43,025	861,774	37,960
248	94 3 20	Chairs	1,463,943	620,509	35,549	656,058	662,452	31,021	693,472	37,413
249	94 3 50	10 Chairs	1,901,753	189,020	5,642	194,662	165,294	4,845	170,139	(4,523)
250	94 4	Mattress supports	7,338,136	2,668,880	135,316	2,744,196	2,745,672	117,330	2,862,902	118,706
251	95 5	Carving mats	294,151	286,598	81,429	368,027	322,665	79,493	409,168	41,141
252	95 8	Carving mats	700,222	30,368	8,544	38,912	27,144	7,360	34,504	(2,388)
253	97 4 10	Amusement machinery	5,239,575	703,549	6,870	710,419	697,963	9,896	707,859	(2,630)
254	97 4 20	Playing cards	204,274	196,861	24,904	221,765	226,227	22,831	249,058	27,296
255	97 4 40	Electronic games	463,937	492,802	19,865	511,767	128,546	0	128,546	(383,221)
256	98 1 20	Parts	62,455	10,044	5,976	15,920	0	0	0	(15,920)
257	98 2 10	Parts	14,711,276	47,831	28,495	76,326	0	0	0	(76,326)
258	98 2 20	Parts	3,103,792	24,279	16,524	40,803	0	0	0	(40,803)
259	99 1	Printings	239,207	42,304	3,843	46,147	42,539	3,327	45,866	(261)
260	99 2	Engravings	2,797	2,797	839	3,636	3,225	1,018	4,243	607
Sub-Total all items above			4,306,948,314	241,197,276	39,057,463	280,254,739	132,759,590	NA	NA	(126,714,654)
Grand Total--All Imports			9,165,675,546	461,299,504	61,818,554	523,119,058	As Percent Total Duties Paid in 1986:		24.2%	

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TABLE 6

NOMINAL AND EFFECTIVE RATE OF PROTECTION CALCULATIONS 1/

Product	-----Nominal Rate of Protection-----					-----Effective Rate of Protection-----							
	1985	1987	1985	1987	Percentage	1985	1987	Input Costs	1985	1987	1985	1987	Percentage
	Output Duty	Output Duty	NRP	NRP	Change	Output Duty	Output Duty	as % Total	Input Duty	Input Duty	ERP	ERP	Change
	[Inclusive of Stamp Duty]					[Inclusive of Stamp Duty]			[Inclus. Stamp Duty]				
1 Soap	83.6	83.6	83.6	83.6	-	83.6	83.6	0.60	25.0	25.0	171.4	171.4	-
2 Carpets	183.0	127.0	183.0	127.0	-30.6%	183.0	127.0	0.60	0.0	0.0	457.5	317.5	-30.6%
3 Razor Blades	83.6	83.6	83.6	83.6	-	83.6	83.6	0.60	0.0	0.0	208.9	208.9	-
4 Chain Link Fencing	83.6	83.6	83.6	83.6	-	83.6	83.6	0.60	23.7	30.3	173.4	163.4	-5.8%
5 Nails	56.9	56.9	56.9	56.9	-	56.9	56.9	0.60	23.7	43.6	106.8	76.9	-28.0%
6 Refrigerators	150.1	117.0	150.1	117.0	-22.1%	150.1	117.0	0.60	48.0	48.0	367.1	263.6	-28.2%
7 Motor Cycles	104.0	82.0	104.0	82.0	-21.2%	104.0	82.0	0.60	43.6	27.0	194.6	164.5	-15.5%
8 Canned Fish	43.6	43.6	43.6	43.6	-	43.6	43.6	0.70	0.0	0.0	145.4	145.4	-
9 Sugar Confectionery	56.9	56.9	56.9	56.9	-	56.9	56.9	0.70	0.0	0.0	189.8	189.8	-
10 Roasted Nuts	56.9	56.9	56.9	56.9	-	56.9	56.9	0.70	0.0	0.0	189.8	189.8	-
11 Candles	83.6	83.6	83.6	83.6	-	83.6	83.6	0.60	0.0	0.0	208.9	208.9	-
12 Floor Polish	116.9	116.9	116.9	116.9	-	116.9	116.9	0.60	43.6	43.6	226.9	226.9	-
13 Cosmetics	217.0	127.0	217.0	127.0	-41.5%	217.0	127.0	0.66	40.0	40.0	593.1	311.9	-47.4%
14 Toilet Paper	83.6	83.6	83.6	83.6	-	83.6	83.6	0.60	43.6	43.6	143.4	143.4	-
15 Leather footwear	150.0	117.0	170.0	149.0	-17.6%	170.0	127.0	0.60	30.3	0.0	379.5	317.5	-16.3%
16 Paper bags/boxes	83.6	83.6	83.6	83.6	-	83.6	83.6	0.60	43.6	43.6	143.4	143.4	-
17 Latex Paint	83.6	83.6	83.6	83.6	-	83.6	83.6	0.60	23.7	23.7	173.4	173.4	-
18 TV Sets	150.1	117.0	150.1	117.0	-22.1%	150.1	117.0	0.72	56.3	47.0	391.2	297.0	-24.1%
19 Shirts	60.0	60.0	60.0	60.0	-	60.0	60.0	0.50	60.0	0.0	40.0	120.0	200.0%
Average Rates:			102.7	89.7	-22.1%						237.1	201.8	

Notes:

1. These are maximum rates of protection. The nominal rate of protection may be lower since competition among local manufacturers may result in domestic price of output being less than the cif price plus the tariff duties.
2. This increase is overstated to the extent that local garment manufacturers received duty drawbacks or exemptions prior to the removal of duties.

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ANNEX A

LOAN AGREEMENT

IBRD INDUSTRIAL SECTOR ADJUSTMENT PROGRAM

LOAN NUMBER 2791 MAS

Loan Agreement

(Industrial Sector Adjustment Program)

between

NAURITIUS

and

INTERNATIONAL BANK FOR RECONSTRUCTION
AND DEVELOPMENT

Dated

July 1

, 1987

LOAN AGREEMENT

AGREEMENT, dated *July 1*, 1987, between MAURITIUS (the Borrower) and INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT (the Bank).

WHEREAS (A) the Bank has received a letter, dated March 3, 1987, from the Borrower describing a program of actions, objectives and policies designed to achieve structural adjustment of the industrial sector of the Borrower's economy (hereinafter called the Program), declaring the Borrower's commitment to the execution of the Program, and requesting assistance from the Bank in the financing of urgently needed imports required during such execution;

(B) the Borrower intends to contract from the African Development Bank (ADB), a loan (the ADB Loan) in the principal amount of thirty million Units of Account of the ADB in support of the Program on terms and conditions set forth in an agreement (the ADB Loan Agreement) to be entered into between the Borrower and ADB; and

(C) on the basis, inter alia, of the foregoing, the Bank has decided in support of the Program to provide such assistance to the Borrower by making the Loan in two tranches as hereinafter provided;

NOW THEREFORE the parties hereto hereby agree as follows:

ARTICLE I

General Conditions; Definitions

Section 1.01. The "General Conditions Applicable to Loan and Guarantee Agreements" of the Bank, dated January 1, 1985, with the modifications thereof set forth below (the General Conditions) constitute an integral part of this Agreement:

(a) Section 2.01, paragraph 11, shall be modified to read:

"'Project' means the imports and other activities that may be financed out of the proceeds of the Loan pursuant to the provisions of Schedule 1 to the Loan Agreement.";

(b) Section 9.07 (c) shall be modified to read:

"(c) Not later than six months after the Closing Date or such later date as may be agreed for this purpose between the Borrower and the Bank, the Borrower shall prepare and furnish to the Bank a report, of such scope and in such detail as the Bank shall reasonably request, on the execution of the program referred to in the Preamble to the Loan Agreement, the performance by the Borrower and the Bank of their respective obligations under the Loan Agreement and the accomplishment of the purposes of the Loan."; and

(c) the last sentence of Section 3.02 is deleted.

Section 1.02. Unless the context otherwise requires, the several terms defined in the General Conditions and in the Preamble to this Agreement have the respective meanings therein set forth and the following additional terms have the following meanings:

(a) "SITC" means the United Nations Standard International Trade Classification, 1974 Revision (SITC, Rev. 2), published in Commodity Indexes for the Standard International Trade Classification, Revised, Statistical Papers, Series M, No. 38/Rev.2 (1981); and

(b) "Central Bank" means the Bank of Mauritius, established and operating pursuant to Bank of Mauritius Ordinance, 1966, of the Laws of the Borrower, as amended from time to time.

ARTICLE II

The Loan

Section 2.01. The Bank agrees to lend to the Borrower, on the terms and conditions set forth or referred to in this Agreement, an amount in various currencies equivalent to twenty-five million dollars (\$25,000,000).

Section 2.02. The amount of the Loan may be withdrawn from the Loan Account in accordance with the provisions of Schedule 1 to this Agreement, as such Schedule may be amended from time to time by agreement between the Borrower and the Bank.

Section 2.03. The Closing Date shall be June 30, 1989, or such later date as the Bank shall establish. The Bank shall promptly notify the Borrower of such later date.

Section 2.04. The Borrower shall pay to the Bank a commitment charge at the rate of three-fourths of one percent ($3/4$ of 1%) per annum on the principal amount of the Loan not withdrawn from time to time.

Section 2.05. (a) The Borrower shall pay interest on the principal amount of the Loan withdrawn and outstanding from time to time at a rate per annum for each Interest Period equal to one half percent per annum above the Cost of Qualified Borrowings for the last Semester ending prior to the commencement of such Interest Period.

(b) As soon as practicable after the end of each Semester, the Bank shall notify the Borrower of the Cost of Qualified Borrowings for such Semester.

(c) For purposes of this Section:

- (i) "Interest Period" means the six-month period commencing on each date specified in Section 2.06 of this Agreement, including the Interest Period in which this Agreement is signed.
- (ii) "Cost of Qualified Borrowings" means the cost of the outstanding borrowings of the Bank drawn down after June 30, 1982, expressed as a percentage per annum, as reasonably determined by the Bank.
- (iii) "Semester" means the first six months or the second six months of a calendar year.

Section 2.06. Interest and other charges shall be payable semiannually on May 15 and November 15 in each year.

Section 2.07. The Borrower shall repay the principal amount of the Loan in accordance with the amortization schedule set forth in Schedule 2 to this Agreement.

Section 2.08. (a) The Central Bank is designated as representative of the Borrower for the purposes of taking any action required or permitted to be taken under the provisions of Section 2.02 of this Agreement and Article V of the General Conditions.

(b) Without limitation or restriction to the foregoing, the Borrower hereby entrusts the Central Bank with responsibility for the preparation of withdrawal applications under the Loan and for the collection of the documents and other evidence to be furnished to the Bank in support of such applications; such withdrawal applications shall, to the extent practicable, be consolidated so as to apply for withdrawal of aggregate amounts of not less than \$1,000,000 equivalent.

ARTICLE III

Particular Covenants

Section 3.01. (a) The Borrower and the Bank shall from time to time, at the request of either party, exchange views on the progress achieved in carrying out the Program and the actions specified in Schedule 4 to this Agreement.

(b) Prior to each such exchange of views, the Borrower shall furnish to the Bank, for its review and comment, a report on the progress achieved in carrying out the Program, in such detail as the Bank shall reasonably request.

Section 3.02. Except as the Bank shall otherwise agree, procurement of the goods to be financed out of the proceeds of the Loan shall be governed by the provisions of Schedule 3 to this Agreement.

Section 3.03. The Borrower shall take all such action, including the expeditious granting of import licenses as shall be necessary or convenient to facilitate the timely importation of the goods to be financed out of the proceeds of the Loan.

Section 3.04. (a) The Borrower shall maintain or cause to be maintained records and accounts adequate to reflect, in accordance with consistently maintained sound accounting practices, the expenditures financed out of the proceeds of the Loan.

(b) The Borrower shall:

(i) have the records and accounts referred to in paragraph (a) of this Section for each fiscal year audited, in accordance with appropriate auditing principles consistently applied, by independent auditors acceptable to the Bank;

- (ii) furnish to the Bank as soon as available, but in any case not later than six months after the end of each such year, a certified copy of the report of such audit by said auditors, of such scope and in such detail as the Bank shall have reasonably requested; and
- (iii) furnish to the Bank such other information concerning said accounts and the audit thereof as the Bank shall from time to time reasonably request.

Section 3.05. Pursuant to Section 9.07 (b) of the General Conditions, the Bank may publish the award of any contracts, for goods to be financed out of the proceeds of the Loan, costing more than the equivalent of \$2,000,000 or more in the manner set forth in the said Section.

Section 3.06. (a) Within eighteen months following the release of the second tranche of the Loan pursuant to paragraph 3 of Schedule 1 to this Agreement, the Borrower shall take all necessary action to complete a study of the impact of the tariff reductions made under the Program on the balance of payments, fiscal revenue, and the affected enterprises.

(b) The Borrower shall, prior to finalizing the report of the study, exchange views with the Bank on the findings of the study, and the final report, taking into account the comments, if any, of the Bank, shall form the basis of subsequent periodic exchanges of views between the Borrower and the Bank concerning further adjustments in tariffs.

ARTICLE IV

Additional Events of Suspension

Section 4.01. Pursuant to Section 6.02 (k) of the General Conditions, the following additional events are specified:

(a) an event has occurred, which shall make it improbable that the Program or a significant part thereof, will be carried out; and

(b) (i) Subject to subparagraph (ii) of this paragraph:

(A) the right of the Borrower to withdraw the proceeds of any loan made (including the ADB

Loan) to the Borrower for the financing of the Project during the execution of the Program shall have been suspended, cancelled or terminated in whole or in part, pursuant to the terms of the agreement providing therefor; or

- (B) any such loan shall have become due and payable prior to the agreed maturity thereof.
- (ii) Subparagraph (i) of this paragraph shall not apply if the Borrower establishes to the satisfaction of the Bank that:
- (A) such suspension, cancellation, termination or prematuring is not caused by the failure of the Borrower to perform any of its obligations under such agreement; and
 - (B) adequate funds for the Project are available to the Borrower from other sources on terms and conditions consistent with the obligations of the Borrower under this Agreement.

ARTICLE V

Effective Date; Termination

Section 5.01. The following events are specified as additional conditions to the effectiveness of the Loan Agreement within the meaning of Section 12.01 (c) of the General Conditions:

(a) the Borrower has reduced the maximum tariff (fiscal duties, surcharges and stamp duties) on: (i) imports from preferential sources to one hundred and twenty-seven percent (127%); and (ii) imports from general sources, correspondingly, without increasing customs duties applicable to such imports. The above-mentioned reductions shall not apply to tobacco and tobacco products, petroleum, and alcoholic beverages.

(b) the Borrower has submitted a plan of action for the restructuring of the drawback system, satisfactory to the Bank;

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(c) the Borrower has submitted a plan of action, satisfactory to the Bank, for the simplification of its tariff schedule including the merger of fiscal duties and import surcharges and reduction of the number of tariff brackets;

(d) the Borrower has taken all necessary action to reduce the number of products subject to a maximum mark-up of no more than four products;

(e) the Borrower has taken all necessary governmental action to institutionalize the criteria agreed with the Bank for the granting of Development Certificates, on an exceptional basis, under its Development Certificate Scheme; and

(f) the Bank has been notified by ADB that all conditions precedent to initial disbursement of the ADB Loan, other than the effectiveness of this Agreement, have been fulfilled.

Section 5.02. The date ninety (90) days after the date of this Agreement is hereby specified for the purposes of Section 12.04 of the General Conditions.

ARTICLE VI

Representatives of the Borrower; Addresses

Section 6.01. Except as provided in Section 2.08 of this Agreement, the Minister at the time responsible for Finance of the Borrower is designated as representative of the Borrower for the purposes of Section 11.03 of the General Conditions.

Section 6.02. The following addresses are specified for the purposes of Section 11.01 of the General Conditions:

For the Borrower:

Minister of Finance
Government House
Port Louis
Mauritius

Cable address:

MINFIN
Port Louis

Telex:

4249 EXTERN W

For the Bank:

International Bank for
Reconstruction and Development
1818 H Street, N.W.
Washington, D.C. 20433
United States of America

Cable address:

INTBAFRAD
Washington, D.C.

Telex:

440098 (ITT)
248423 (RCA) or
64145 (WUI)

IN WITNESS WHEREOF, the parties hereto, acting through their duly authorized representatives, have caused this Agreement to be signed in their respective names in the District of Columbia, United States of America, as of the day and year first above written.

MAURITIUS

By

1st Chitmaning Jettensing

Authorized Representative

INTERNATIONAL BANK FOR
RECONSTRUCTION AND DEVELOPMENT

By

1st Edward V. K. Jaycox

Regional Vice President
Africa

SCHEDULE 1

Withdrawal of the Proceeds of the Loan

1. Subject to the provisions set forth or referred to in this Schedule, the proceeds of the Loan may be withdrawn from the Loan Account for expenditures made (or, if the Bank shall so agree, to be made) in respect of the reasonable cost of goods required during the execution of the Program and to be financed out of such proceeds.

2. Notwithstanding the provisions of paragraph 1 above, no withdrawals shall be made in respect of:

(a) expenditures for goods included in the following SITC groups or sub-groups:

<u>Group</u>	<u>Sub-group</u>	<u>Description of Items</u>
112	-	Alcoholic beverages
121	-	Tobacco, unmanufactured tobacco refuse
122	-	Tobacco, manufactured
667	-	Pearls, precious and semi-precious stones, unworked or worked
638	-	Uranium depleted in U235 and thorium, and their alloys, unwrought or wrought, and articles therefor, n.e.s.; waste and scrap of uranium depleted in U235 and of thorium
718	718.7	Nuclear reactors, and parts thereof, n.e.s.

<u>Group</u>	<u>Sub-group</u>	<u>Description of Items</u>
897	897.3	Jewelry of gold, silver or platinum group metals (except watches and watch cases) and goldsmiths' or silversmiths' wares (including set gems)
-	971.0	Gold, non-monetary (excluding gold ores and concentrates)

(b) expenditures in the currency of the Borrower or for goods supplied from the territory of the Borrower;

(c) payments made for expenditures prior to the date of this Agreement.

(d) expenditures for goods procured under contracts costing less than \$10,000 equivalent;

(e) expenditures for goods supplied under a contract which any national or international financing institution or agency other than the Bank shall have financed or agreed to finance;

(f) expenditures for goods intended for a military or para-military purpose or for luxury consumption; and

(g) expenditures in excess of an aggregate amount equivalent to \$5,000,000 for petroleum products.

3. No withdrawal shall be made and no commitment shall be entered into to pay amounts to the Borrower or others in respect of expenditures to be financed out of the proceeds of the Loan after the aggregate of the proceeds of the Loan withdrawn from the Loan Account and the total amount of such commitments shall have reached the equivalent of \$12,500,000, unless the Bank shall be satisfied, after an exchange of views as described in Section 3.01 of this Agreement:

(a) with the progress achieved by the Borrower in the carrying out of the Program; and

(b) that the actions described in Schedule 4 to this Agreement have been taken.

4. If, after such exchange of views, the Bank is not so satisfied, and this situation shall not have been rectified by the Borrower within 90 days after notice thereof by the Bank, then the Bank may, by notice to the Borrower, cancel the amount of the Loan unwithdrawn from the Loan Account or any part thereof.

SCHEDULE 2

Amortization Schedule

<u>Date Payment Due</u>	<u>Payment of Principal (expressed in dollars)*</u>
On each May 15 and November 15 beginning November 15, 1991 through November 15, 2003	960,000
On May 15, 2004	1,000,000

* The figures in this column represent dollar equivalents determined as of the respective dates of withdrawal. See General Conditions, Sections 3.04 and 4.03.

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Premiums on Prepayment

The following premiums are specified for the purposes of Section 3.04 (b) of the General Conditions:

<u>Time of Prepayment</u>	<u>Premium</u>
	The interest rate (expressed as a percentage per annum) applicable to the balance outstanding on the Loan on the day of prepayment multiplied by:
Not more than three years before maturity	0.18
More than three years but not more than six years before maturity	0.35
More than six years but not more than 11 years before maturity	0.65
More than 11 years but not more than 15 years before maturity	0.83
More than 15 years before maturity	1.00

SCHEDULE 3

Procurement

1. Contracts for the procurement of goods estimated to cost the equivalent of \$2,000,000 or more each shall be awarded through international competitive bidding in accordance with procedures consistent with those set forth in Sections I and II of the "Guidelines for Procurement under IBRD Loans and IDA Credits" published by the Bank in May 1985 (the Guidelines), subject to the following modifications:

(a) Paragraph 2.8 of the Guidelines is deleted and the following is substituted therefor:

"2.8 Notification and Advertising

The international community should be notified in a timely manner of the opportunity to bid. This will be done by advertising invitations to apply for inclusion in a bidder's invitation list, to apply for prequalification, or to bid; such advertisements should be placed in at least one newspaper of general circulation in the Borrower's country and, in addition, in at least one of the following forms:

- (i) a notice in the United Nations publication, Development Forum, Business Edition; or
- (ii) an advertisement in a newspaper, periodical or technical journal of wide international circulation; or
- (iii) a notice to local representatives of countries and territories, referred to in the Guidelines, that are potential suppliers of the goods required."

(b) The following is added at the end of paragraph 2.21 of the Guidelines:

"As a further alternative, bidding documents may require the bidder to state the bid price in a single currency widely used in international trade and specified in the bidding documents."

(c) Paragraphs 2.55 and 2.56 of the Guidelines are deleted.

2. Contracts for goods estimated to cost the equivalent of less than \$2,000,000 each shall be awarded on the basis of the normal procurement procedures of the purchaser of such goods.

3. With respect to each contract referred to in paragraph 1 of this Schedule, the Borrower shall furnish to the Bank, prior to the submission to the Bank of the first application for withdrawal of funds from the Loan Account in respect of such contract, two conformed copies of such contract, together with the analysis of the respective bids and recommendations for award, a description of the advertising and tendering procedures followed and such other information as the Bank shall reasonably request.

4. With respect to each contract referred to in paragraph 2 of this Schedule, the Borrower shall furnish to the Bank, prior to the submission to the Bank of the first application for withdrawal of funds from the Loan Account in respect thereof, such documentation and information as the Bank may reasonably request to support withdrawal applications in respect of such contract.

5. The provisions of the preceding paragraphs 3 and 4 shall not apply to contracts on account of which the Bank has authorized withdrawals from the Loan Account on the basis of statements of expenditure.

SCHEDULE 4

Actions Referred to in Paragraph 3 (b)
of Schedule 1 to this Agreement

1. The Borrower has reduced the maximum tariff (fiscal duties, surcharges and stamp duties) on: (i) imports from preferential sources from one hundred and twenty-seven percent (127%) to one hundred and seven percent (107%); and (ii) imports from general sources, correspondingly, without increasing customs duties applicable to such imports.

2. The Borrower has reduced the maximum tariffs (fiscal duties, surcharges and stamp duties) on imports of tobacco and tobacco products and alcoholic beverages:

(i) from preferential sources to one hundred and seven percent (107%); and

(ii) from general sources correspondingly, without increasing customs duties applicable to such imports;

provided, however, that the reductions referred to above may be made to such other levels which shall be satisfactory to the Bank.

3. The Borrower has implemented the plan of action for the restructuring of the drawback system referred to in Section 5.01 (b) of this Agreement.

4. The Borrower has implemented the plan of action for the simplification of its tariff schedule referred to in Section 5.01 (c) of this Agreement.

INTERNATIONAL BANK
FOR RECONSTRUCTION AND DEVELOPMENT

CERTIFICATE

I hereby certify that the foregoing is a true copy of
the original in the archives of the International Bank
for Reconstruction and Development.

S. H. C. C.
FOR SECRETARY

ANNEX B

GAZETTE NOTICES FOR TARIFF CHANGES

January 1986 - July 1987

LEGAL SUPPLEMENT

to the Government Gazette of Mauritius No. 5 of 24th January, 1986

Government Notice No. 3 of 1986.

THE CUSTOMS TARIFF ACT

Regulations made by the Minister under section 15 of the Customs Tariff Act

1. These regulations may be cited as the Customs Tariff (Amendment of Schedule) Regulations 1986.

2. In these regulations—

“ Act ” means the Customs Tariff Act.

3. The First Schedule to the Act is amended—

(a) in Part I—

(i) by deleting the items and their corresponding entries specified in Part I of the Schedule to these regulations;

(ii) by inserting in their appropriate numerical places the items and their corresponding entries specified in Part II of the Schedule to these regulations;

(b) in Part II, by deleting item E 27 and its corresponding entry;

(c) in Part IIA—

(i) in item A1, by adding after the words “ more than once ” the words “ in every 4 years ”;

(ii) by deleting items A2 and A3 and their corresponding entries.

Made by the Minister on 24 January 1986.

SCHEDULE

(regulation 3)

PART I

40.11.10, 40.11.20, 40.11.30, 40.11.40.90, 40.11.50.10, 40.11.50.20, 40.11.50.90,
40.11.90.21, 40.11.90.90, 87.01.20, 87.02.10.10, 87.02.10.20, 87.02.10.30,
87.02.10.90, 87.02.20.10, 87.02.20.20, 87.02.20.30, 87.02.20.90, 87.02.90.20,
87.02.90.40, 87.02.90.50, 87.02.90.60, 87.02.90.90, 87.06, 87.09.10, 87.09.20,
87.09.90, 87.10, 87.12.90.10

PART II

Tariff No.	Tariff Heading	Statistical Unit	Fiscal Duty	Customs Duty	
				General	Preferential
			%	%	%
40.11.10	New pneumatic tyres of a kind normally used on motor cars ...	kg	65	40	0
40.11.20 ✓	New pneumatic tyres of a kind normally used on buses or lorries ...	kg	65	40	0
40.11.30	New pneumatic tyres of a kind normally used on aircraft ...	kg	65	40	0
40.11.40.90	Other ...	kg	65	40	0
40.11.50.10	For use on motor cars ...	No	65	40	0
40.11.50.20	For use on aircraft ...	No	65	40	0
40.11.50.30	For use on bicycles (including tri-cycles) not motorised ...	No	40	25	0
40.11.50.90	Other ...	No	65	40	0
40.11.90.10	Used motor car tyres for retreading purposes ...	No	65	40	0
40.11.90.90	Other ...	No	65	40	0
87.01.20 ✓	Road tractors for semi-trailers ...	No	25	15	0
87.02.10.10 ✓	Of an engine capacity not exceeding 1100 cc ...	No	100	60	0
87.02.10.20 ✓	Of an engine capacity exceeding 1100 cc but not exceeding 1300 cc ...	No	120	60	0
87.02.10.30	Of an engine capacity exceeding 1300 cc but not exceeding 1800 cc ...	No	140	60	0
87.02.10.40	Of an engine capacity exceeding 1800 cc ...	No	220	60	0
87.02.10.50	Other ...	No	220	60	0
87.02.20.10	Buses operating under a road service licence and used for the transport of the general public ...	No.	0	0	0
87.02.20.90	Other ...	No.	25	15	0
87.02.30.20	Lorries ...	No.	25	15	0
87.02.90.40	Trucks of the pick-up type; vans designed solely for the transport of goods and of such types which are not derived from ordinary passenger motor cars ...	No	65	40	0
87.02.90.50	Other, of an engine capacity up to 1100 cc ...	No	100	60	0
87.02.90.60	Other, of an engine capacity exceeding 1100 cc but not exceeding 1300 cc ...	No	120	60	0
87.02.90.70	Other, of an engine capacity exceeding 1300 cc but not exceeding 1800 cc ...	No	140	60	0
87.02.90.80	Other, of an engine capacity exceeding 1800 cc ...	No	220	60	0
87.02.90.90	Other ...	No	220	60	0
87.09 ✓	Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 ...	kg	65	40	0
87.09.10	Motor cycles and scooters ...	No	75	40	0
87.09.20	Auto-cycles ...	No	40	25	0
87.09.50	Other ...	No	40	25	0
87.10	Cycles (including delivery tri-cycles), not motorised ...	No	10	5	0
87.12.50.10	Parts and accessories of articles ...	kg	10	5	0

GOVERNMENT OF MAURITIUS

Government Notice No. 54 of 1986.

THE CUSTOMS TARIFF ACT

Regulations made by the Minister under section 15 of
The Customs Tariff Act

1. These regulations may be cited as the Customs Tariff (Amendment of Schedule (No. 3) Regulations 1986.

2. In these regulations—

(a) " Act " means the Customs Tariff Act;

(b) any reference to an " item " in the Schedule to the Act shall extend to entries corresponding to the item.

3. The First Schedule to the Act is amended—

(a) in Part I—

(i) by deleting the items specified in Part A of the Schedule to these regulations;

(ii) by inserting in their appropriate numerical places the items specified in Part B of the Schedule to these regulations;

(b) in Part II by adding the items specified in Part C of the Schedule to these regulations.

4. These regulations shall be deemed to have come into operation on 18 June 1986.

Made by the Minister on 19 June 1986.

SCHEDULE
(regulation 3)
PART A

27.11.10, 30.01, 30.02.10, 30.02.90, 30.03.10.90, 30.03.20.90, 30.03.30.90,
30.03.90.90, 30.04, 30.05, 33.06.90.20, 73.24, 73.36.10, 73.36.30, 74.17.10,
74.17.20, 82.01.10, 82.01.20, 82.02.10, 82.02.20, 82.03.10, 82.03.20, 82.03.90,
82.04, 82.09.10, 83.07.10, 84.17.10.10, 84.17.10.20, 84.41.10, 84.41.20, 84.52.10,
85.20.20, 90.17.10, 90.17.20, 90.20.10, 90.20.20, 92.01.10, 92.02.10, 92.03.10,
92.04.10, 92.05.10, 92.06.10, 92.07

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PART B

Tariff No.	Tariff Heading	Statistical Unit	Fiscal Duty	Customs Duty				
				General %	Preferential %			
27.11.10	— Liquefied propane and butane	kg	20	40	0	0	0	0
30.01	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	kg	5	10	0	0	0	0
30.02.10	— Antisera and microbial vaccines	kg	5	10	0	0	0	0
32.02.90	— Other	kg	5	10	0	0	0	0
30.03.10.90	— Other	kg	5	10	0	0	0	0
30.03.20.90	— Other	kg	5	10	0	0	0	0
30.03.30.90	— Other	kg	5	10	0	0	0	0
30.03.90.90	— Other	kg	5	10	0	0	0	0
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put in retail packing for medical or surgical purposes, other than goods specified in Note 3 to this Chapter	kg	5	10	0	0	0	0
30.05	Other pharmaceutical goods	kg	5	10	0	0	0	0
33.06.90.20	— Aqueous distillates and aqueous solutions of essentials oils suitable for medicinal uses	kg	5	10	0	0	0	0
73.24	Containers, of iron or steel, for compressed or liquefied gas	kg	0	10	0	0	0	0
73.36.10	— Cooking apparatus and plate warmers	kg	0	10	0	0	0	0
73.36.10.10	— Using gas	No	0	50	0	30	0	0
73.36.10.90	— Other	No	50	50	30	20	0	0
73.36.30	— Parts	kg	0	30	0	20	0	0
73.36.30.10	— Parts of subheading 73.36.10.10	kg	0	30	0	20	0	0
73.36.30.90	— Other	kg	30	30	20	20	0	0
74.17.10	— Cooking and heating apparatus	kg	30	30	20	20	0	0

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Tariff No.	Tariff Heading	Statistical Unit	Fiscal Duty	Customs Duty				
				General %	Preferential %			
74.17.10.10	— Pressure stove of the type known as primus using kerosene	kg	✓ 0	50	0	30	0	0
74.17.10.90	— Other	kg	✓ 30	50	30	30	0	0
74.17.20	— Parts							
74.17.20.10	— Parts of subheading 74.17.10.10	kg	✓ 0	30	0	20	0	0
74.17.20.90	— Other	kg	✓ 30	30	20	20	0	0
82.01.10	— Tools	kg	✓ 0	10	0	5	0	0
82.01.20	— Parts of base metal	kg	0	30	0	20	0	0
82.02.10	— Saws and blades							
82.02.10.10	— Saws, and blades for hand saws	kg	0	10	0	5	0	0
82.02.10.90	— Other	kg	10	10	5	5	0	0
82.02.20	— Parts of base metal	kg	0	30	0	20	0	0
82.03.10	— wrenches and spanners	kg	0	10	0	5	0	0
82.03.20	— files and rasps	kg	✓ 0	10	0	5	0	0
82.03.90	— Other	kg	0	10	0	5	0	0
82.04	Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps; anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frame works (hand or pedal operated)							
82.04.10	— Tools of a kind used as household appliances	kg	10	10	5	5	0	0
82.04.90	— Other	kg	0	10	0	5	0	0
82.09.10	— Pruning knives and blades therefor	doz	0	10	0	5	0	0
83.07.10	— Lamps and fittings							
83.07.10.10	— Fluorescent fixtures	kg	10	50	5	30	0	0
83.07.10.90	— Other	kg	50	50	30	30	0	0
84.17.10.10	— Solar water heaters	✓ kg	10	75	5	30	0	0
84.17.10.20	— Other	kg	75	75	50	30	0	0
84.17.10.30	— Parts	kg	30	30	20	20	0	0
84.41.10	— Sewing machines	No	10	30	5	20	0	0
84.41.20	— Sewing machine needles; furniture specially designed for sewing machines; parts of goods of heading No. 84.41.10	kg	10	20	5	10	0	0
84.52.10	— Calculating machines (including electronic desk calculators)							
84.52.10.10	— pocket type electronic calculating machines	No.	5	50	0	30	0	0
84.52.10.90	— Other	No.	50	50	30	20	0	0
85.20.20	— Discharge lamps, other than ultra-violet lamps							
85.20.20.10	— Fluorescent tubes	No	10	50	5	30	0	0
85.20.20.90	— Other	No	50	50	30	30	0	0
90.17.10	— Electro-medical apparatus	kg	0	30	0	20	0	0
90.17.20	— Dental instruments and appliances							
90.17.20.10	— Complete dental equipment on its base, dental drills, and spittoon mouth rinsers	kg	0	30	0	20	0	0
90.17.20.90	— Other	kg	30	30	20	20	0	0
90.20.10	— Articles							
90.20.10.10	— Articles for medical use	kg	0	30	0	20	0	0
90.20.10.90	— Other	kg	30	30	20	20	0	0
90.20.20	— Parts and accessories							
90.20.20.10	— Parts and accessories of subheading 90.20.10.10	kg	0	30	0	20	0	0
90.20.20.90	— Other	kg	30	30	20	20	0	0
92.01.10	— Electrical	No	0	50	0	30	0	0
92.02.10	— Electrical	No	0	50	0	30	0	0
92.03.10	— Electrical	No	0	50	0	30	0	0
92.04.10	— Electrical	No	0	50	0	30	0	0
92.05.10	— Electrical	No	0	50	0	30	0	0
92.06.10	— Electrical	No	0	50	0	30	0	0
92.07	Electro-magnetic, electro static, electronic and similar musical instruments (for example, pianos, organs, accordions)	No	0	50	0	30	0	0
92.12.10.30	— Magnetic tapes, discs and diskettes for automatic data processing machines	No	5	50	0	30	0	0
92.12.20.40	— Recorded magnetic tapes, discs, and diskettes for automatic data processing machines	No	5	50	0	30	0	0
97.04.40	— Electronic games	kg	5	30	0	30	0	0

PART C

- E 16 Local Newspapers ... Newsprint for the printing of newspapers in such quantities as the Comptroller may allow.
- E 17 Any person ... Specialised equipment proved to the satisfaction of the Comptroller to be for use solely in drip irrigation.
- E 18 Benevolent and charitable institutions affiliated with the Mauritius Council of Social Services or receiving a subsidy from Government Goods received as donations from abroad and related to their normal activities, not intended for sale.

BY AUTHORITY: L. CARR, ACTING GOVERNMENT PRINTER, JUNE 1981.

3199/6/86-625

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LEGAL SUPPLEMENT

to the Government Gazette of Mauritius No. 20 of 31st March, 1987

Government Notice No. 27 of 1987.

THE CUSTOMS TARIFF ACT

Regulations made by the Minister under Section 15
of the Customs Tariff Act

1. These regulations may be cited as the Customs Tariff (Amendment of Schedule) Regulations 1987.
2. In these regulations---
 - (a) " Act " means the Customs Tariff Act;
 - (b) any reference to an " item " in the Schedule to the Act shall extend to entries corresponding to the item.
3. The First Schedule to the Act is amended in Part 1 —
 - (a) by deleting the items specified in Part A of the Schedule to these regulations;
 - (b) by inserting in their appropriate numerical places the items specified in Part B of the Schedule to these regulations.
4. These regulations shall be deemed to have come into operation on the 27 March 1987.

Made by the Minister on 31 March 1987.

PART A

50.04, 50.05, 50.07, 50.02, 51.01.10, 51.01.20, 51.03.10, 51.03.20, 51.03.30, 51.03.40, 52.01, 52.02, 53.05.10, 53.06.90, 53.07.10, 53.07.90, 53.08, 53.09, 53.10.10, 53.10.90, 53.11.10, 53.11.20, 53.11.30, 53.11.40, 53.11.90, 53.12, 54.03, 54.04, 54.05, 55.05, 55.06, 55.07.10, 55.07.90, 55.08.10, 55.08.90, 55.09.10, 55.09.90, 56.05.10, 56.05.20, 56.05.30, 56.06.10, 56.06.20, 56.06.30, 56.07.10, 56.07.20, 56.07.30, 56.07.40, 58.04.10, 58.04.20, 58.04.30, 58.04.40, 58.04.90, 58.05, 58.06, 58.07, 58.08, 58.09, 58.10, 59.01.20, 59.03.10, 59.03, 59.13, 60.01.10, 60.01.20, 60.05.10, 61.06, 84.38.10, 84.38.20, 84.40.70, 84.41.10, 84.41.20, 98.01.10, 98.01.20, 98.02.10, 98.02.20.

PART B

Tariff Heading	Description	Statistical Unit	Fiscal Duty	Customs Duty	
				General	Preferential
50.04	Silk yarn, other than yarn of noil of other waste silk, not put up for retail sale ...	kg	0	0	0
50.05	Yarn spun from noil or other waste silk, not put up for retail sale ...	kg	0	0	0
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale; silkworm gut; imitation catgut of silk ...	kg	0	0	0
50.09	Woven fabrics of silk, of noil or other waste silk ...	m ²	0	0	0
51.01.10	-- Yarns of continuous synthetic fibres ...	kg	0	0	0
51.01.20	-- Yarns of continuous regenerated fibres ...	kg	0	0	0
51.03.10	-- Of continuous synthetic fibres ...	kg	0	0	0
51.03.20	-- Of continuous regenerated fibres ...	kg	0	0	0
51.04.20	-- Fabrics of continuous synthetic textile materials other than tyre cord fabric ...	m ²	0	0	0
51.04.40	-- Fabrics of continuous regenerated textile materials, other than tyre cord fabric ...	m ²	0	0	0
52.01	Metallised yarn being textile yarn spun with metal or covered with metal by any process ...	kg	0	0	0
52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like ...	m ²	0	0	0
53.05.10	-- Containing 85% or more by weight of wool ...	kg	0	0	0
53.06.50	-- Other ...	kg	0	0	0
53.07.10	-- Containing 85% or more by weight of wool ...	kg	0	0	0
53.07.50	-- Other ...	kg	0	0	0
53.09	Yarn of fine animal hair (carded or combed), not put up for retail sale ...	kg	0	0	0
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale ...	kg	0	0	0
53.10.10	-- Containing 85% or more by weight of wool or fine animal hair ...	kg	0	0	0
53.10.20	-- Other ...	kg	0	0	0
53.11.10	-- Fabrics of carded wool or carded fine animal hair containing 85% or more by weight of wool or fine animal hair ...	m ²	0	0	0
53.11.20	-- Fabrics of combed wool or combed fine animal hair, containing 85% or more by weight of wool or fine animal hair ...	m ²	0	0	0
53.11.30	-- Fabrics containing less than 85% by weight of wool or fine animal hair, mixed or solely with continuous synthetic fibres ...	m ²	0	0	0
53.11.40	-- Fabrics containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with discontinuously synthetic fibres ...	m ²	0	0	0
53.11.50	-- Other ...	m ²	0	0	0
53.12	Woven fabrics of horsehair or of other coarse animal hair ...	m ²	0	0	0

PART B—continued

Tariff Heading	Description	Statistical Unit	Fiscal Duty	Customs Duty	
				General	Preferential
54.03	Flax or ramie yarn, not put up for retail sale	kg	0	0	0
54.04	Flax or ramie yarn, put up for retail sale	kg	0	0	0
54.05	Woven fabrics of flax or of ramie	m ²	0	0	0
55.05	Cotton yarn, not put up for retail sale	kg	0	0	0
55.06	Cotton yarn, put up for retail sale	kg	0	0	0
55.07.10	— Unbleached, not mercerised	m ²	0	0	0
55.07.90	— Other	m ²	0	0	0
55.08.10	— Unbleached, not mercerised	m ²	0	0	0
55.08.90	— Other	m ²	0	0	0
55.09.10	— Fabrics of cotton, unbleached, not mercerised	m ²	0	0	0
55.09.90	— Other fabrics of cotton	m ²	0	0	0
56.05.10	— Containing 85% or more by weight of discontinuous synthetic fibres	kg	0	0	0
56.05.20	— Of discontinuous synthetic fibres, containing less than 85% by weight of such fibres	kg	0	0	0
56.05.30	— Of discontinuous regenerated fibres	kg	0	0	0
56.06.10	— Containing 85% or more by weight of discontinuous synthetic fibres	kg	0	0	0
56.06.20	— Of discontinuous synthetic fibres, containing less than 85% by weight of such fibres	kg	0	0	0
56.06.30	— Of discontinuous regenerated fibres	kg	0	0	0
56.07.10	— Containing 85% or more by weight of discontinuous synthetic fibres	m ²	0	0	0
56.07.20	— Containing less than 85% by weight of discontinuous synthetic fibres	m ²	0	0	0
56.07.30	— Containing 85% or more by weight of discontinuous regenerated fibres	m ²	0	0	0
56.07.40	— Containing less than 85% by weight of discontinuous regenerated fibres	m ²	0	0	0
58.04.10	— Of wool or fine animal hair	m ²	0	0	0
58.04.20	— Of cotton	m ²	0	0	0
58.04.30	— Of synthetic fibres	m ²	0	0	0
58.04.40	— Of regenerated fibres	m ²	0	0	0
58.04.90	— Other	m ²	0	0	0
58.05	Narrow woven fabrics and narrow fabrics (bolinas) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06	m ²	0	0	0
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	kg	0	0	0
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallic yarn of heading No. 52.01 and gimped horse-hair yarn); braids and ornamental trimmings in the piece; tassels, pompoms and the like	kg	0	0	0

PART B—continued

Tariff Heading	Description	Statistical Unit	Fiscal Duty	Customs Duty	
				General	Preferential
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics) plain	m ²	0	0	0
58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs	m ²	0	0	0
58.10	Embroidery, in the piece, in strips or in motifs	kg	0	0	0
59.01.20	-- Wadding	m ²	0	0	0
59.05.10	-- Fabrics	m ²	0	0	0
59.08	Textile fabrics impregnated, coated, covered or laminated with preparation of cellulose derivatives or of other artificial plastic materials				
59.08.10	-- Fusible interlinings	m ²	0	0	0
59.08.90	-- Other	m ²	30	20	0
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads	m ²	0	0	0
60.01.10	-- Of synthetic fibres	m ²	0	0	0
60.01.20	-- Of fibres other than synthetic	m ²	0	0	0
60.05.10	-- Fabrics	m ²	0	0	0
61.01.60	-- Dhobies	No.	0	0	0
61.02.70	-- Sarees	No.	0	0	0
61.05	Shawls, scarves, mufflers, mantillas, veils, and the like				
61.05.10	-- Dhapattas and hornis	No.	0	0	0
61.06.90	-- Other	No.	50	30	0
84.38.10	-- Parts and accessories for use with the machines of heading No. 84.36	kg	0	0	0
84.38.30	-- Parts and accessories for use with the machines of heading No. 84.37 or with the auxiliary machinery of sub-heading No. 84.38.20	kg	0	0	0
84.40.70	-- Parts				
84.40.70.10	-- Of a kind used with machinery and machines of sub-heading 84.40.40 and 84.40.50		0	0	0
84.40.70.90	-- Other		30	20	0
84.41.10	-- Sewing Machines	No.	0	0	0
84.41.20	-- Sewing machine needles; furniture specially designed for sewing machines; parts of the goods of heading No. 84.41	kg	0	0	0
98.01.10	-- Articles	kg	0	0	0
98.01.20	-- Parts	kg	0	0	0
98.02.10	-- Articles	kg	0	0	0
98.02.20	-- Parts	kg	0	0	0

LEGAL SUPPLEMENT

to the Government Gazette of Mauritius No. 26 of 9th May, 1987

Government Notice No. 41 of 1987.

THE CUSTOMS TARIFF ACT

Regulations made by the Minister under section 15 of the Customs Tariff Act

- 1. These regulations may be cited as the Customs Tariff (Amendment of Schedule) (No. 2) Regulations 1987.
- 2. In the regulations—
 - (a) " Act " means the Customs Tariff Act;
 - (b) any reference to any " item " in the Schedule to the Act shall extend to entries corresponding to the item.
- 3. The first Schedule to the Act is amended in Part I—
 - (a) by deleting the items specified in Part I of the Schedule to these regulations;
 - (b) by inserting in their appropriate numerical places, the items specified in Part II of the Schedule to these regulations.
- 4. These regulations shall be deemed to have come into operation on the 2 May 1987.

Made by the Minister on 6 May 1987.

SCHEDULE
 (regulation 3)
 PART I

33.06.90.90	35.05	36.05	48.10.90	58.01.10
58.01.90	58.02.10	58.02.20	58.02.30	59.02.16
64.01	64.02.10	64.02.90	71.01	71.02.40
71.02.90	71.03	71.12	71.13	71.14
71.15	71.16.90	87.01.10	87.01.90	87.02.10.10
87.02.10.20	87.02.90.40	87.02.90.50	87.02.90.60	87.03.90
87.04	87.05.10	87.05.90	87.07.10	87.07.90
87.09.10	87.09.20	87.10	87.12.10	87.12.90.10
87.12.90.90	87.14.10	87.14.20	88.02.10	88.02.20
88.02.30	88.02.40	88.02.90	89.01.20	92.11.10
92.11.30	93.01	93.02	93.03	93.04
93.05	93.06	93.07.10	93.07.90	94.01.10
94.02.10	94.03.20	94.03.90.10	94.04	95.05
95.08	97.04.10	97.04.20	99.01	99.02
99.03	99.05			

SCHEDULE—continued

PART II

Tariff No.	Tariff Heading	Statistical Unit	Customs Duty		
			Fiscal Duty %	General %	Preferential %
33.06.90.53	— Other ...	kg	110	50	0
36.05	Pyrotechnic articles (eg. fireworks, railway fog signals, amorcees, rain rockets)	kg	110	50	0
36.06	Matches (excluding Bengal matches)	Gross containers	100	30	0
48.10.00	— Other ...	kg	110	50	0
58.01.10	— Of wool or fine animal hair ...	m ²	110	50	0
58.01.50	— Of other textile materials ...	m ²	110	50	0
58.02.10	— "Kelem" ("Khilim" or "Ghlim") "Schumaks" ("Soumaks") or "Karamaini" rugs and the like ...	m ²	110	50	0
58.02.20	— Of wool or fine animal hair ...	m ²	110	50	0
58.02.30	— Of man-made textile materials ...	m ²	110	50	0
59.02.10	— Floor coverings ...	kg	110	50	0
64.01	— Footwear with outer soles of upper of rubber or artificial plastic material ...	pr	100	30	0
64.02.10	— Footwear with uppers of textiles ...	pr	100	30	0
64.02.50	— Other ...	pr	100	30	0
71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport) ...	No	110	50	0
71.02.10	— Other diamonds ...	No	110	50	0
71.02.50	— Other precious or semi-precious stones ...	No	110	50	0
71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) ...	No	110	50	0
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal ...	lg	110	50	0
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof of precious metal or rolled precious metal, other than goods falling within heading no. 71.12 ...	kg	110	50	0
71.14	Other articles of precious metal or rolled precious metal ...	kg	110	50	0
71.15	Articles consisting of, or incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) ...	kg	110	50	0
71.16.00	— Other ...	kg	110	50	0
87.01.10	— Track laying tractors ...	No	25	15	0
87.01.50	— Other ...	No	25	15	0
87.02.10.10	— Of an engine capacity not exceeding 1100 cc ...	No	50	60	0

SCHEDULE—continued

Tariff No.	Tariff Heading	Statistical Unit	Fiscal Duty %	Customs Duty	
				General %	Preferential %
87.02.10.20	— Of an engine capacity exceeding 1100 cc but not exceeding 1300 cc	No	100	60	0
87.02.90.40	— Trucks of the pick-up type; vans designed solely for the transport of goods and such types which are not derived from ordinary passenger motor cars ...	No	25	15	0
87.02.90.50	— Other of an engine capacity up to 1100 cc ...	No	80	60	0
87.02.90.60	— Other of an engine capacity exceeding 1100 cc but not exceeding 1300 cc ...	No	100	60	0
87.03.90	— Other ...	No	25	15	0
87.04	Chassis fitted with engines for motor vehicles falling within heading No. 87.01, 87.02 or 87.03				
87.04.10	— For buses, lorries and ambulances	No	0	0	0
87.04.50	— Other ...	No	The ad-valorem rate applicable to the complete vehicle		
87.05.10	— Bodies for buses and lorries ...	No	25	15	0
87.05.90	— Other ...	No	25	15	0
87.07.10	— Work trucks, tractors of the type used on railway station platforms ...	No	25	15	0
87.07.50	— Parts ...	No	25	15	0
87.09.10	— Motor cycles and scooters ...	No	65	40	0
87.09.20	— Auto cycles ...	No	25	15	0
87.10	Cycles (including delivery tricycles), not motorised ...	No	0	0	0
87.12.10	— Unfinished parts and accessories for motor cycles, scooters, and auto cycles for further processing (excluding painting) and subsequent assembly into complete motor cycles, scooters and auto cycles ...	No	✓ 10	5	0
87.12.90.10	— Parts and accessories of articles falling within heading no. 87.10	kg	✓ 0	0	0
87.12.90.90	— Other ...	kg	✓ 20	0	0
87.14.10	— Trailers and semi-trailers of the caravan type for housing or camping	No	✓ 110	50	0
87.14.20	— Trailers and semi-trailers for the transport of goods ...	No	✓ 25	15	0
88.02.10	— Aircraft, not fitted with means of mechanical propulsion rotocrafts...	No	110	50	0
88.02.20	— Helicopters ...	No	110	50	0
88.02.30	— Other aircraft of an unladen weight not exceeding 2000 kg ...	No	110	50	0
88.02.40	— Other aircraft of an unladen weight exceeding 2000 kg but not exceeding 15000 kg ...	No	110	50	0
88.02.90	— Other aircraft of an unladen weight exceeding 15000 kg ...	No	110	50	0
89.01.20	— Yachts and other vessels for pleasure or sports ...	No	110	30	0

SCHEDULE—continued

Tariff No.	Tariff Heading	Statistical Unit	Fiscal Duty %	Customs Duty	
				General %	Preferential %
92.11.10	— Coin-operated electric gramophones	No	110	30	0
92.11.30	— Television image and sound recorders or reproducers ...	No	30	20	0
93.01	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor ...	No	110	30	0
93.02	Revolvers and pistols, being firearms...	No	110	30	0
93.03	Artillery weapons, machine guns, sub-machine guns, and other military firearms and projectors (other than revolvers and pistols) ...	No	110	30	0
93.04	Other firearms, including very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like ...	No	110	30	0
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns ...	No	110	30	0
93.06	Parts of arms, including gun barrel blanks, but not including parts of side-arms ...	kg	110	30	0
93.07.10	— Sporting, hunting or target-shooting ammunition and parts thereof, including bullets and shots ...	kg	110	30	0
93.07.90	— Other ...	kg	110	30	0
94.01.10	— Chairs and other seats ...	No	110	30	0
94.03.10	— of metal ...	kg	110	30	0
94.03.20	— of wood ...	kg	110	30	0
94.03.90.10	— — Furniture of other materials ...	kg	110	30	0
94.04	Mattress supports; articles of bedding or similar furnishing filled with springs or stuffed or internally filled with any material or of expanded foam or sponge rubber or expanded foam or sponge, artificial plastic material, whether or not covered, (for example, mattresses, quilts, eider-downs, cushions, puffs and pillows) ...	kg	110	30	0
95.05	Worked tortoise-shell, mother of pearl, ivory, bone, horn, coral, (natural or agglomerated) and other animal carving material and articles of those materials ...	kg	110	30	0
95.08	Worked vegetable or mineral carving material and articles of those materials moulded or carved articles of wax, of stearin, of natural gums or natural resins (for resins (for example copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked unhardened gelatin (except gelatin falling within No. 35.03) and articles of unhardened gelatin ...	kg	110	30	0

SCHEDULE—continued

Tariff No.	Tariff Heading	Statistical Unit	Fiscal Duty %	Customs Duty	
				General %	Preferential %
97.04.10	— Amusement machinery of a type usually set up in places of entertainment; pinball, "fruit machines" and other coin-or-disc-operated machines of skill or chance; roulette and other gaming tables, cloth, and equipment ...	kg	110	50	0
97.04.20	— Playing cards ...	No	110	30	0
99.01	Paintings, drawings and pastels, executed entirely by hand, (other than industrial drawings falling within heading No. 49.66 and other than hand-painted or hand decorated manufactured articles ...)	No	110	30	0
99.02	Original engravings, prints and lithographs ...	No	110	50	0
99.03	Original sculptures and statuary, in any material ...	No	110	30	0
99.05	Antiques of an age exceeding 100 years ...	No	110	30	0

Government Notice No. 42 of 1987.

THE NATIONAL PENSIONS ACT

Regulations made by the Minister under section 45 of
The National Pensions Act

1. These regulations may be cited as the National Pensions (Exemption from payment of Surcharge) (Amendment) Regulations 1987.

2. In these regulations—

“principal regulations” means the National Pensions (Exemption from Payment of Surcharge) Regulations 1981.

3. Regulation 5 of the principal regulations is amended by deleting paragraph (3) and replacing it by the following paragraph—

(3) In no case shall the surcharge in respect of unpaid contributions for any month exceed 100% of the contributions due for that month.

Made by the Minister on 27 April 1987.



THE CUSTOMS TARIFF ACT

Regulations made by the Minister under section 15 of the Customs Tariff Act

1. These regulations may be cited as the Customs Tariff (Amendment of Schedule) (No. 3) Regulations 1987.

2. In these regulations

(a) "Act" means the Customs Tariff Act.

(b) Any reference to an "item" in the Schedule to the Act shall extend to entries corresponding to the item.

3. The First Schedule to the Act is amended in Part I

by inserting in its appropriate numerical place the item specified in the Schedule to these regulations.

4. These regulations shall be deemed to have come into operation on 19 May 1987.

Made by the Minister on 1 June 1987.

SCHEDULE

(regulation 3)

Tariff No.	Tariff Heading	Statistical Unit	Floor Duty %	General %	Preferential %
87.02.90.25	Chassis for lorry fitted with engine and cabin only	No.	0	0	0

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THE CUSTOMS TARIFF ACT

**Regulations made by the Minister under section 15 of the
Customs Tariff Act**

1. These regulations may be cited as the Customs Tariff (Amendment of Schedule) (No. 4) Regulations 1987.

2. In these regulations—

(a) "Act" means the Customs Tariff Act;

(b) any reference to an "item" in the Schedule to the Act shall extend to the entries corresponding to the item.

3. The First Schedule to the Act is amended—

(a) in Part I—

(i) by deleting the items specified in Part A of the Schedule to these regulations;

(ii) by inserting in their appropriate numerical places the items specified in Part B of the Schedule to these regulations;

(b) in Part II by adding the item specified in Part C of the Schedule to these regulations;

(c) in Part III by deleting items X.1, X.1A, X.1B, X.2 and X.3.

4. These regulations shall come into operation on 5 June 1987.

Made by the Minister on 5 June 1987.

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BEST AVAILABLE COPY

SCHEDULE
(regulation 3)

PART A

32.09.90; 34.03.10; 34.03.20; 38.12; 39.07.90; 41.02.10; 41.02.90; 41.03;
41.04; 41.05; 41.06; 41.08; 41.09; 41.10; 57.05; 57.07; 57.10; 57.11; 59.06;
59.08; 59.08.10; 59.08.90; 62.05; 64.05; 64.05.10; 64.05.90; 83.02; 83.09;
84.42.20; 84.59.90.

PART B

Tariff Heading	Description	Statistical Unit	Fiscal Duty %	Customs Duty	
				General %	Preferential %
✓ 32.09.90	— Other, including distempers				
✓ 32.09.90.10	— — I repaired water pigments of the kind used for finishing leather	kg	0	0	0
✓ 32.09.90.90	— — Other	kg	50	30	0
✓ 34.03.10	— Preparations of a kind used for the oil or grease treatment of textiles, leather, and the like	kg	0	0	0
✓ 34.03.90	— Other				
✓ 34.03.90.10	— — Oils	lt	Rs 15/HL	0	0
✓ 34.03.90.20	— — Greases	kg	20	0	0
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries	kg	0	0	0
39.07.90	— Other				
39.07.90.10	— — Shoe lasts; lid guides, handles, corner protectors, lid struts and runners, closing rods, clasps, frames with clasps, buckles, buckle clasps, hooks, eyes, eyelets, and the like of a kind commonly used for footwear, clothing, travel goods, handbags, or other textile or leather goods	kg	0	0	0
39.07.90.90	— — Other	kg	30	20	0
41.02.10	— Calf leather	kg	0	0	0
41.02.90	— Other	kg	0	0	0
41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06 or 41.08	kg	0	0	0
41.04	Goat and kid skin leather, except leather falling within heading No. 41.06 or 41.08	kg	0	0	0
41.05	Other kinds of leather, except leather falling within heading No. 41.06 or 41.08	kg	0	0	0
41.06	Chamois — dressed leather	kg	0	0	0
41.03	Patent leather and imitation patent leather; metallised leather	kg	0	0	0

SCHEDULE—continued

Tariff Heading	Description	Statistical Unit	Fiscal Duty %	Customs Duty	
				General %	Preferential %
41.09	Parings and other waste, of leather or of composition or parchment — dressed leather, not suitable for the manufacture of articles of leather; leather dusts, powder and flour	kg	0	0	0
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	kg	0	0	0
57.06	Yarn of jute or other textile bast fibres of heading No. 57.03				
57.07	Yarn of other vegetable textile fibres; paper yarn	kg	0	0	0
57.10	Woven fabrics of jute or of other textile bast fibres of heading No. 57.03	m ²	0	0	0
57.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	m ²	0	0	0
59.05	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics				
59.06.10	— Shoe laces	kg	0	0	0
59.06.90	— Other	kg	50	30	0
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials	m ²	0	0	0
62.05	Other made up textile articles (including dress patterns)				
62.05.10	— Shoe laces	kg	0	0	0
62.05.90	— Other	kg	50	30	0
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal	kg	0	0	0
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal, hat-racks, hat-pegs, brackets and the like				
83.02.10	— Lid guides, handles, corner protectors, lid struts and runners, closing rods, and the like for travel goods, handbags, or other textile or leather goods	kg	0	0	0
83.02.90	— Other	kg	30	20	0
83.09	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal; beads and spangles, of base metal	kg	0	0	0

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SCHEDULE—continued

Tariff Heading	Description	Statistical Unit	Fiscal Duty %	Customs Duty	
				General %	Preferential %
✓ 84.42.20	— Parts	kg	0	0	0
84.59.90	— Parts of the machines and mechanical appliances of sub-headings Nos. 84.59.20 to 84.59.80				
✓ 84.59.90.10	— — Parts of the machines and mechanical appliances of sub-heading No. 84.59.40	kg	0	0	0
✓ 84.59.90.90	— — Other parts	kg	30	20	0

PART C

Item	Bodies or organisations or persons	Description of goods
E 43	... Manufacturers of footwear or other leather goods	rubber, plastics, and paperboard sheets in rectangular form proved to the satisfaction of the Comptroller to be used in the manufacture of footwear or other leather goods

LEGAL SUPPLEMENT

to the Government Gazette of Mauritius No. 43 of 11th July, 1987

Government Notice No. 67 of 1987.

THE CUSTOMS TARIFF ACT

Regulations made by the Minister under section 15 of the Customs Tariff Act
1. These regulations may be cited as the Customs Tariff (Amendment of Schedule) (No. 5) Regulations 1987.

2. In these regulations:—

- (a) "Act" means the Customs Tariff Act;
- (b) any reference to an "item" in the Schedule to the Act shall extend to entries corresponding to the item.

3. The First Schedule to the Act is amended in Part I—

- (a) by deleting the items specified in Part I of the Schedule to these regulations;
- (b) by inserting in their appropriate numerical places the items specified in Part II of the Schedule to these regulations.

4. (1) Subject to paragraph (2), these regulations shall be deemed to have come into operation on 2 June 1987.

(2) The amendment made by regulation 3 shall, in relation to item 32.09.90.20, come into operation on the day of publication of these regulations in the *Gazette*.

Made by the Minister on 1 July 1987.

SCHEDULE
 (regulation 3)
 PART I
 32.05.10.61.11
 PART II

Tariff No.	Tariff Heading	Statistical Unit	Fiscal Duty %	Customs Duty	
				General %	Preferential %
32.05.10	— Synthetic organic dyestuffs (including pigment dyestuffs) ...	kg	0	0	0
32.09.90.20	— — Dyes in forms of packings of a kind sold by retail ...	kg	0	0	0
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)				
61.11.10	— Collars ...	kg	0	0	0
61.11.50	— Other ...	kg	50	30	0

Government Notice No. 68 of 1987.

THE SALES TAX ACT 1982

Regulations made by the Minister under section 38 (1)(b) of the Sales Tax Act 1982

1. These regulations may be cited as the Sales Tax (Amendment of Schedule) (No. 2) Regulations 1987.

2. In these regulations—

“Act” means the Sales Tax Act 1982.

3. The First Schedule to the Act is amended—

(a) in item 15 by adding immediately after heading number “61.06.10” the following heading number “61.11.10”

(b) by adding the following new items—

19. Synthetic organic dyestuffs (including pigment dyestuffs) falling within heading number 32.05.10 of Part I of the First Schedule to the Customs Tariff Act.

20. Dyes falling within heading number 32.09.90.20 of Part I of the First Schedule to the Customs Tariff Act.

4. (1) Subject to paragraph (2), these regulations shall be deemed to have come into operation on 2 June 1987.

(2) The amendment made by regulation 3(b) shall, in relation to item 20, come into operation on the day of publication of these regulations in the *Gazette*.

Made by the Minister on 1 July 1987.

Government Notice No. 69 of 1987.

THE SUPPLIES CONTROL ACT

Regulations made by the Minister under section 5 of the Supplies Control Act

1. These Regulations may be cited as the Supplies (Control of Imports) (Amendment No. 4) Regulations 1987.

2. In these regulations—

“principal regulations” means the Supplies (Control of Imports) Regulations 1982.

3. The Fifth Schedule to the principal regulations is amended by deleting the following paragraphs—

14. Collars falling within heading number 61.11.10 of Part I of the First Schedule to the Customs Tariff Act.

15. Synthetic organic dyestuffs (including pigment dyestuffs) falling within heading number 32.05.10 of Part I of the First Schedule to the Customs Tariff Act.

16. Dyes falling within heading No. 32.09.90.20 of Part I of the First Schedule to the Customs Tariff Act.

4. (1) Subject to paragraph (2), these regulations shall be deemed to have come into operation on 2 June, 1987.

(2) The amendment made by regulation 3 shall, in relation to item 16, come into operation on the day of publication of these regulations in the *Gazette*.

Made by the Minister on 7 July 1987.

ANNEX C

METHOD USED TO ESTIMATE REVENUE IMPACT OF TARIFF CHANGES

[Using 1986 Imports and Duty Collections]

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I. Fiscal Duty

The actual fiscal duty collected as a percent of the cif import value of an item is less than the fiscal duty rate since all EPZ firms as well as some non-EPZ firms are exempted from customs duty on their inputs. The value of exemptions can be quite high as column 4 of Table C-1 shows.

In order to determine the revenue impact of the change in fiscal duty rates, the following calculations were made:

$$1. \quad F(\text{ActOld}) = \frac{\text{Old Fiscal Duty Collected}}{\text{Cif value of imports}}$$

$$2. \quad F(\text{Adjf}) = \frac{F(\text{ActOld})}{\text{Old Fiscal Rate}}$$

$$3. \quad F(\text{Actnew}) = \text{New Fiscal Rate} * F(\text{Adjf})$$

$$4. \quad \text{New Fiscal Collected} = F(\text{Actnew}) * \text{Cif value of imports}$$

$$5. \quad \text{Revenue Impact} = \text{New Fiscal Coll} - \text{Old Fiscal Duty Coll}$$

Without this adjustment, one would calculate the same percentage decrease due to a lower tariff, but the rupee value of the loss in revenue would be overstated.

These calculations are shown in columns (9) through columns (14) of Table C-1.

II Customs Duty

The actual customs duty collected as a percentage of the cif import value of an item is less than the customs rate for two reasons:

- a. EPZ firms and some non-EPZ firms are exempted from customs duty on inputs;
- b. Imports from preferential countries do not pay customs duty.

Exactly the same procedure as outlined above for fiscal duty was used for adjusting the customs duty for exemptions. The calculations are shown in columns (15) to (20) of Table C-1.

TABLE C-1

ADJUSTMENT OF TARIFF RATES TO ACCOUNT FOR EXEMPTIONS

				Preliminary Data for 1986 (Rupees)				Fiscal Duty 1/		Customs Duty 2/		Fiscal Rev		Fiscal Rev			
BTN Number				Fiscal Duty	Customs Duty		Exemptions	Old	New	Old	New	F(Act/Old)	F(Adj/F)	F(Act/New)	New	Old	
				Imports	Paid	Paid	Granted	(5)	(6)	(7)	(8)	(9)/(1)	(9)/(5)	(6)*(10)	(11)*(11)	(12)	
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
49	51	4	20	Fabrics of syn textiles	57,763,620	11,947,358	6,793,612	5,555,437	40	0	27	0	20.7%	0.5%	0.0%	0	11,947,358
50	51	4	40	Fabrics of regen textile	52,690,954	5,157,917	2,954,682	15,515,343	40	0	27	0	9.8%	0.2%	0.0%	0	5,157,917
51	52	1		Metallised yarn	344,044	1,012	675	168,810	40	0	27	0	0.3%	0.0%	0.0%	0	1,012
52	53	6	10	Containing 85% wool	165,690,683	2,324		8,354,301	7	0	0	0	0.0%	0.0%	0.0%	0	2,324
53	53	6	90	Other	150,491,590	1,601		7,787,275	7	0	0	0	0.0%	0.0%	0.0%	0	1,601
54	53	7	10	Containing 85% wool	4,576,472	25,036		357,385	7	0	0	0	0.5%	0.1%	0.0%	0	25,036
55	53	7	90	Other	1,146,455	46		84,753	7	0	0	0	0.0%	0.0%	0.0%	0	46
56	53	8		Yarn	145,927			7,446	7	0	0	0	0.0%	0.0%	0.0%	0	0
57	53	9		Yarn	1,408			70	7	0	0	0	0.0%	0.0%	0.0%	0	0
58	53	10	10	Yarn	71,246	15,933		3,197	40	0	27	0	22.4%	0.6%	0.0%	0	15,933
59	53	11	10	Fabrics of wool	1,165,666	129,761	49	355,601	40	0	27	0	11.1%	0.3%	0.0%	0	129,761
60	53	11	20	Fabrics of wool	2,592,003	76,865		886,620	40	0	27	0	3.7%	0.1%	0.0%	0	76,865
61	53	11	30	Fabrics of wool	894,660	61,769	6,897	344,371	40	0	27	0	6.9%	0.2%	0.0%	0	61,769
62	53	11	40	Fabrics of wool	7,007,602	55,634	3,127	3,366,934	40	0	27	0	6.8%	0.2%	0.0%	0	55,634
63	53	11	90	Fabrics of wool	15,816,364	84,730		5,526,169	40	0	27	0	0.5%	0.0%	0.0%	0	84,730
64	53	12		Woven fabrics of horsehair	110,346			55,173	40	0	27	0	0.0%	0.0%	0.0%	0	0
65	54	3		Flax or ramie yarn	12,665	211		422	7	0	0	0	1.7%	0.2%	0.0%	0	211
66	54	4		Flax or ramie yarn	3,676			1,937	40	0	27	0	0.0%	0.0%	0.0%	0	0
67	55	5		Cotton yarn	314,050,649	513,164		15,346,853	7	0	0	0	0.2%	0.0%	0.0%	0	513,164
68	55	6		Cotton yarn	2,007,967	346,774	149,736	176,446	40	0	27	0	1.3%	0.4%	0.0%	0	346,774
69	55	7	90	Cotton yarn	1,010,811	3,027	2,152	500,022	40	0	27	0	0.3%	0.0%	0.0%	0	3,027
70	55	8	90	Cotton yarn	2,460,003	80,687		910,079	40	0	27	0	3.0%	0.1%	0.0%	0	80,687
71	55	9	10	Fabrics of cotton	4,945,602	321,406	12,338	346,126	13	0	7	0	6.5%	0.2%	0.0%	0	321,406
72	55	9	90	Fabrics of cotton	564,278,169	9,261,600	1,376,655	526,246	40	0	27	0	1.6%	0.0%	0.0%	0	9,261,600
73	56	5	10	Containing 85% syn fibres	38,145,019	199,551		1,966,965	7	0	0	0	0.5%	0.1%	0.0%	0	199,551
74	56	5	20	Containing 85% syn fibres	32,374,637	20,053		1,604,450	7	0	0	0	0.1%	0.0%	0.0%	0	20,053
75	56	5	30	Containing 85% syn fibres	2,119,954	6,508		100,079	7	0	0	0	0.3%	0.0%	0.0%	0	6,508
76	56	6	10	Containing 85% syn fibres	621,592	140,313	33,008	76,429	40	0	27	0	22.6%	0.6%	0.0%	0	140,313
77	56	6	20	Containing 85% syn fibres	207,831	93,292	16,781	2,868	40	0	27	0	29.0%	0.7%	0.0%	0	93,292
78	56	6	30	Containing 85% svr fibres	52,691	4,620		16,170	40	0	27	0	8.8%	0.2%	0.0%	0	4,620
79	56	7	10	Containing 85% syn fibres	11,205,000	180,062	117,341	5,296,759	40	0	27	0	1.6%	0.0%	0.0%	0	180,062
80	56	7	20	Containing 85% syn fibres	301,225,144	9,760,008	1,646,652	136,450,570	40	0	27	0	3.2%	0.1%	0.0%	0	9,760,008
81	56	7	30	Containing 85% syn fibres	10,950,268	66,173	19,711	4,346,529	40	0	27	0	1.3%	0.0%	0.0%	0	66,173
82	56	7	40	Containing 85% syn fibres	209,679,479	4,367,351	724,110	94,699,683	40	0	27	0	2.1%	0.1%	0.0%	0	4,367,351
83	57	6		Yarns of jute	232,299	2,644		9,982	7	0	0	0	1.1%	0.2%	0.0%	0	2,644
84	57	7		Other yarn	676,833	47,831			7	0	0	0	5.0%	0.7%	0.0%	0	47,831
85	57	10		Woven fabrics	141,198	42,966		1,159	40	0	27	0	30.4%	0.6%	0.0%	0	42,966
86	57	11		Woven fabrics	1,441,892	89,044	50	11,141	40	0	27	0	6.0%	0.2%	0.0%	0	89,044
87	58	1	10	Of wool or	104,464	60,991		102,425	166	110	67	50	49.0%	0.2%	31.4%	40,319	60,991
88	58	1	90	Of other textile wals	470,148	358,617	5,045	244,056	166	110	67	50	75.9%	0.5%	50.1%	235,744	358,617
89	58	2	10	Kelco	7,352	4,293	259	6,478	166	110	67	50	56.4%	0.4%	36.6%	2,678	4,293
90	58	2	20	Of wool	252,039	277,359	3,801	52,665	166	110	67	50	110.0%	0.7%	70.7%	183,350	277,359
91	58	2	30	Of man-made textile wals	1,710,164	1,263,557	33,516	386,944	166	110	67	50	73.9%	0.4%	46.6%	835,254	1,263,557
92	58	2	90	Carpets of other textile wals	180,520	80,542	16,466		133	100	40	30	43.9%	0.3%	33.0%	60,512	80,542
93	58	3		Tapestries	9,145	2,167		2,405	133	100	40	30	33.6%	0.3%	25.4%	2,319	2,167
94	58	4	10	Of wool or	351,741	79,927		170,927	40	0	27	0	6.0%	0.1%	0.0%	0	79,927
95	58	4	20	Of cotton	32,070,160	270,000	31,117	12,061,106	40	0	27	0	0.4%	0.0%	0.0%	0	270,000
96	58	4	30	Of syn fibres	2,952,572	674,766	121,384	200,966	40	0	27	0	23.5%	0.6%	0.0%	0	674,766

TABLE C-1

ADJUSTMENT OF TARIFF RATES TO ACCOUNT FOR EXEMPTIONS

Preliminary Data for 1986 (Rupees)

BTN Number	Description	Preliminary Data for 1986 (Rupees)				Fiscal Duty 1/		Customs Duty 2/		Fiscal Rev			Fiscal Rev
		Fiscal Duty	Customs Duty	Exemptions	Fiscal Duty 1/	Customs Duty 2/	F(Act/Did)	F(Adj/F)	F(Act/New)	Fiscal Rev	Fiscal Rev		
		Exemptions	Granted	Old								New	Old
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
97	58 4 40 Of regen fibres	287,059	74,726		40	0	27	0	26.01	0.72	0.02	0	74,726
99	58 4 90 Other	12,243,033	297,029	33,464	40	0	27	0	2.42	0.12	0.02	0	297,029
99	58 5 Woven fabrics	19,379,937	519,729	139,934	40	0	27	0	2.68	0.12	0.02	0	519,729
100	58 6 Woven labels	29,069,701	80,772	28,381	40	0	27	0	0.02	0.02	0.02	0	80,772
101	58 7 Cherille yarn	1,500,939	270,824	92,659	40	0	27	0	17.42	0.42	0.02	0	270,824
102	58 8 Misc fabrics	297,527	75,671	24,042	40	0	27	0	26.02	0.72	0.02	0	75,671
103	58 9 Misc fabrics	5,000,475	726,222	366,200	40	0	27	0	10.02	0.72	0.02	0	726,222
104	58 10 Misc fabrics	110,013,027	5,622,607	1,300,653	40	0	27	0	5.12	0.12	0.02	0	5,622,607
105	59 1 20 Misc fabrics	949,936	162,647	172,109	40	0	27	0	17.21	0.42	0.02	0	162,647
106	59 2 10 Floor coverings	657,077	425,037	31,621	165	110	67	50	64.92	0.42	42.82	281,464	425,037
107	59 3 10 Misc fabrics	5,750,516	1,150,707	48,709	40	0	27	0	20.72	0.52	0.02	0	1,150,707
108	59 8 Misc fabrics	58,339,120	3,970,782	1,162,533	40	0	27	0	8.02	0.32	0.02	0	3,970,782
109	59 13 Misc fabrics	17,210,308	583,947	318,232	40	0	27	0	3.42	0.12	0.02	0	583,947
110	60 1 10 Misc fabrics	59,319,402	1,623,127	314,709	40	0	27	0	2.72	0.12	0.02	0	1,623,127
111	60 1 20 Misc fabrics	39,500,354	25,812	26	40	0	27	0	0.12	0.02	0.02	0	25,812
112	60 6 10 Fabrics	669,371	193,265	99,747	40	0	27	0	29.12	0.72	0.02	0	193,265
113	61 6 Dhurattis	141,661	69,059	2,512	67	0	40	0	19.02	0.32	0.02	0	69,059
114	61 11 Accessories for apparel	29,180,224	5,769,787	722,650	67	0	40	0	20.42	0.42	0.02	0	5,769,787
115	62 5 Textile articles	2,216,309	518,997	129,329	67	0	40	0	40.22	NA	NA	0	518,997
116	64 1 Footwear	1,740,241	807,810	48,536	100/RSD/pr	100	NA	30	NA	NA	NA	NA	807,810
117	64 2 10 Footwear	386,045	114,934	3,501	100/RSD/pr	100	NA	30	29.62	NA	NA	NA	114,934
118	64 2 90 Footwear	4,729,334	2,540,496	381,293	100/RSD/pr	100	NA	30	51.72	NA	NA	NA	2,540,496
119	67 1 Skin & other bird parts	149,556	526	100	133	100	40	30	0.42	0.02	0.02	403	526
120	67 2 10 Artificial flowers	251,079	287,241	5,144	133	100	40	30	81.02	0.62	61.02	215,993	287,241
121	67 3 Human hair, etc	449,026	9,314	31	133	100	40	30	2.02	0.02	1.02	8,999	9,314
122	67 4 Kigs, etc	977,461	316,968	56,547	133	100	40	30	32.42	0.22	24.42	288,105	316,968
123	69 13 Statuettes, etc.	376,148	108,843	27,323	133	100	40	30	28.02	0.22	21.02	80,992	108,843
124	69 14 Other ceramic articles	39,880,257	9,420,845	736,410	133	100	40	30	30.02	0.22	22.02	7,106,670	9,420,845
125	70 19 Glass beads, etc.	500,243	282,073	24,192	133	100	40	30	73.02	0.52	55.02	287,57	282,073
126	71 2 10 Rough diamonds, unsorted	130,831,569		131,640,899	133	100	0	0	0.02	0.02	0.02	0	0
127	71 2 40 Jewelry	16,700,307		22,485,217	200	110	67	50	0.02	0.02	0.02	0	0
128	71 2 50 Jewelry	62,170		100,781	200	110	67	50	0.02	0.02	0.02	0	0
129	71 3 Jewelry	6,857,350	82,486	28,172	200	110	67	50	1.02	0.02	0.72	47,059	82,486
130	71 12 Jewelry	69,560,094	171	37	200	110	67	50	0.02	0.02	0.02	54	171
131	71 13 Jewelry	4,716	7,076	2,259	200	110	67	50	151.02	0.62	82.02	3,699	7,076
132	71 14 Jewelry	62,947		95,921	200	110	67	50	0.02	0.02	0.02	0	0
133	71 15 Jewelry	175,139	4,760	342,569	200	110	67	50	7.72	0.02	1.82	2,622	4,760
134	71 16 90 Jewelry	235,887,101	2,216,077	281,025	200	110	67	50	0.92	0.02	0.52	1,229,551	2,216,077
135	73 24 Containers of 1/8 for gas	22,245,865	209,203	222	13	0	7	0	0.02	0.12	0.02	0	209,203
136	73 26 10 Cooking app. & plate warmers	1,480,814	569,012	95,129	67	0	40	0	38.42	0.62	0.02	0	569,012
137	73 26 10 10 Gas	2,990			67	0	40	0	0.02	0.02	0.02	0	0
138	73 26 10 90 Other	9,03,302	451,626	228	67	67	40	40	41.92	0.72	51.22	454,339	451,626
139	73 26 20 Parts of 7326	614,978	178,374	39,756	40	0	27	0	29.62	0.72	0.02	0	178,374
140	73 26 30 10 Parts of 73361010	93,820			40	0	27	0	0.02	0.02	0.02	0	0
141	73 26 30 90 Other	1,051,068	315,316	11,997	40	40	27	27	0.02	0.02	0.02	0	0
142	74 17 10 Cooking & heating apparatus	251,822	125,659	17,263	40	40	27	27	30.02	0.82	30.12	316,105	315,315
143	74 17 16 10 Pressure stove of piston type	91,441	45,443	16,943	47	0	40	0	51.62	1.22	49.92	129,345	125,659
144	74 17 19 90 Other	40,942			47	47	40	40	4.02	0.12	0.02	0	44,443

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TABLE C-1

ADJUSTMENT OF TARIFF RATES TO ACCOUNT FOR EXEMPTIONS

Preliminary Data for 1986 (Rupees)

BTN Number	Preliminary Data for 1986 (Rupees)				Fiscal Duty 1/		Customs Duty 2/		Fiscal Rev			Fiscal Rev		
	CIF Imports	Fiscal Duty Paid	Customs Duty Paid	Exemptions Granted	Old	New	Old	New	F(Act/Old)	F(Adj/F)	F(Act/New)	New	Old	
					(5)	(6)	(7)	(8)	(9)/(1)	(9)/(5)	(6)/(10)	(11)/(1)	(12)	(13)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
145	74 17 20	Parts of cooking apparatus	115,852	34,769	11,844									
146	74 17 20	10 Parts of 74171010	422,339	2,477	1,651	40	0	27	0	30.0%	0.5%	0.0%	0	34,768
147	74 17 20	90 Other	48,762	7,671	104	40	0	27	0	0.6%	.0%	0.0%	0	2,477
148	82 1 10	Hand tools, agri, etc.	2,379,860	73,276	20,258	40	40	27	27	16.1%	0.4%	16.2%	7,671	7,671
149	82 1 20	Parts of hand tools	669,685			13	0	7	0	3.0%	0.3%	0.0%	0	73,278
150	82 2 10	Saws & blades	512,426	45,271	4,694	40	0	27	0	0.0%	0.0%	0.0%	0	0
151	82 2 10	10 Saws & blades for hand saws	811,345	4,119		13	0	7	0	8.8%	0.7%	0.0%	0	45,271
152	82 2 10	90 Other	665,655	62,598	5,656	13	0	7	0	0.5%	.0%	0.0%	0	4,119
153	82 2 20	Parts of 020210 of base metal	7,791	108		13	13	7	7	9.4%	0.7%	9.4%	62,548	62,548
154	82 3 10	Wrenches & spanners	774,873	26,161	2,593	40	0	27	0	1.4%	.0%	0.0%	0	108
155	82 3 20	Files & rasps	704,473	41,003	5,850	13	0	7	0	3.4%	0.3%	0.0%	0	26,161
156	82 3 90	Other hand tools	1,670,201	40,695	8,459	13	0	7	0	3.2%	0.4%	0.0%	0	41,003
157	82 4	Hand tools nes	1,742,332	95,893	16,670	13	0	7	0	2.2%	0.2%	0.0%	0	40,695
158	82 4 10	Tools used as h/hold app	776,126	59,225	11,612	13	13	7	7	7.8%	0.6%	7.6%	59,225	59,225
159	82 4 90	Other	2,677,518	2,116		13	0	7	0	0.1%	.0%	0.0%	0	2,116
160	82 9 10	Pruning knives & blades	13,766	106	68	40	0	27	0	0.8%	0.1%	0.0%	0	106
161	83 2	Furn fittings	9,485,544	2,289,210	425,343	40	0	27	0	24.2%	0.6%	0.0%	0	2,289,210
162	83 3	Safes etc of base metal	352,172	267,583	37,879	133	100	40	30	76.0%	0.6%	57.1%	267,583	267,583
163	83 6	Statuettes of base metal	570,192	306,576	45,791	133	100	40	30	53.0%	0.4%	40.4%	306,576	306,576
164	83 7 10	Lamps for road safety signs	2,081,026	675,312	23,969	67	13	40	7	32.8%	0.5%	5.4%	131,631	675,312
165	83 7 10	10 Fluorescent fixtures	2,036,997	190,389	6,532	67	13	40	40	9.3%	0.1%	1.6%	190,389	190,389
166	83 7 10	90 Other	3,151,601	951,487	87,021	67	67	40	27	30.2%	0.5%	30.2%	951,487	951,487
167	83 9	Buckles, clasps	5,394,702	569,345	124,242	46	0	27	0	10.6%	0.3%	0.0%	0	569,345
168	84 15 10	Refrigerators, household	9,372,617	692,997	12,829	133	100	40	30	9.5%	0.1%	7.2%	670,922	692,997
169	84 15 20	Deep-freezers, household	119,490	17,754	1,944	133	100	40	30	14.6%	0.1%	11.2%	17,754	17,754
170	84 15 30	Other refrigerators	6,366,423	1,446,505	10,761	133	100	40	30	22.8%	0.2%	17.1%	1,068,283	1,446,505
171	84 17 10	10 Solar water heaters	107,725	24,735	2,697	100	13	40	7	23.0%	0.2%	3.0%	24,735	24,735
172	84 17 10	20 Other	174,436	77,607	3,135	100	100	40	40	44.6%	0.4%	44.6%	77,607	77,607
173	84 17 10	30 Parts	24,358	7,306		40	40	27	27	30.0%	0.7%	30.0%	7,306	7,306
174	84 25 10	Lawn mowers	766,644	56,602	4,029	133	100	40	30	8.0%	0.1%	6.0%	42,526	56,602
175	84 36 10	Other	10,977,582	2,022	193	40	0	27	0	.0%	.0%	0.0%	0	2,022
176	84 38 30	Parts for machines	26,834,792	146,511	66,288	40	0	27	0	0.5%	.0%	0.0%	0	146,511
177	84 40 70	Other	2,704,613	22,043	885	40	30	27	20	0.8%	.0%	0.6%	16,574	22,043
178	84 41 10	Sewing machines	122,976,853	747,593	253,422	40	0	27	0	0.6%	.0%	0.0%	0	747,593
179	84 41 20	Parts	16,559,894	143,451	43,478	27	0	13	0	0.9%	.0%	0.0%	0	143,451
180	84 42 20	Parts	143,610	10,314	1,957	40	0	27	0	7.2%	0.2%	0.0%	0	10,314
181	84 59 90	Parts of machines & mech appliances	5,392,395	350,691	16,530	40	0	27	0	6.5%	0.2%	0.0%	0	350,691
182	85 15 20	90 Color TV rec/other	7,625,407	1,083,277	132,713	133	100	40	30	14.2%	0.1%	10.7%	813,882	1,083,277
183	85 15 30	30 Monochrome TV receivers	472,910	10,603	4,536	133	100	40	30	3.9%	.0%	3.0%	13,977	10,603
184	85 20 20	Discharge lamps	371,052	105,060	4,375	67	13	40	7	28.3%	0.4%	5.5%	20,385	105,060
185	85 20 20	10 Fluorescent tubes	1,757,745	145,461	6,103	67	13	40	7	8.3%	0.1%	1.6%	28,229	145,461
186	85 20 20	90 Other	837,556	191,488	17,579	67	67	40	40	22.6%	0.3%	22.6%	191,488	191,488
187	87 1 10	Track laying tractors	1,451,951	72,719		27	25	13	15	5.0%	0.2%	4.7%	68,345	72,719
188	87 1 20	Road tractors	676,423	27,225		67	25	40	15	3.9%	0.1%	1.5%	10,220	27,225
189	87 1 90	Other	6,181,673	132,457		67	25	40	15	2.1%	.0%	0.6%	48,721	132,457
190	87 2 10	10 Of engine capacity..	8,922,728	687,786	10,543					7.7%	.0%	3.7%	330,666	687,786
191	87 2 10	20 Of engine capacity..	49,705,509	10,856,100	1,982,266	200	106	67	60	21.0%	0.1%	10.9%	5,476,704	10,856,100
192	87 2 10	30 Of engine capacity..	41,739,751	8,590,435	427,016	200	140	67	60	20.4%	0.1%	14.3%	3,977,167	8,590,435

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TABLE C-1

ADJUSTMENT OF TARIFF RATES TO ACCOUNT FOR EXEMPTIONS

				Preliminary Data for 1986 (Rupees)				Fiscal Duty 1/		Customs Duty 2/		Fiscal Rev			Fiscal Rev	
BTM Number				CIF Imports	Fiscal Duty Paid	Customs Duty Paid	Exemptions Granted	Old	New	Old	New	F(Act)Old	F(Adj)F	F(Act)New	New	Old
								(5)	(6)	(7)	(8)	(2)/(1)	(9)/(5)	(6)*(10)	(11)*(1)	(12)
				(1)	(2)	(3)	(4)					(9)	(10)	(11)	(12)	(13)
193	87	2	10	40	Of engine capacity..	3,715,503	2,718,032	31,326	3,401,101	266	220					
194	87	2	10	90	Of engine capacity..	3,435,915	115,697	31,553	2,620,127	266	220					
195	87	2	20	10	Buses	404,913				164	0					
196	87	2	20	90	Other	12,922,909	529,824	246,018	2,957,373	266	25					
197	87	2	90	20	Lorries	23,661,412	2,276,284	190,006	1,799,764	67	25					
198	87	2	90	30	Dumpers	5,530,097	345,292		289,704	13	0					
199	87	2	90	40	Pick-up trucks	12,657,641	647,201	335,640	1,511,930	266	25					
200	87	2	90	50	Pick-up trucks	162,623	160,561	108,757		163	60					
201	87	2	90	60	Pick-up trucks	1,261,644	201,779		34,598	233	100					
202	87	2	90	70	Pick-up trucks	531,370	743,922			195	140					
203	87	2	90	80	Pick-up trucks	160,240	125,943			293	220					
204	87	3	50		Pick-up trucks	7,650,354	1,230,959	132,959	3,385,442	67	25					
205	87	4			Chassis	4,027,664	134,545	60,727		Ad Val	0					
206	87	5	10		Bodies for buses & lorries	19,213	5,763			Ad Val	0					
207	87	5	90		Other	1,071	321			40	25					
208	87	6			Parts & accessories	34,449,569	16,904,288	2,260,249	4,239,035	100	65					
209	87	7	10		Work trucks	3,054,272	81,325	26,742	673,923	27	25					
210	87	7	90		Parts	717,930	203,376	6,770	52,825	40	25					
211	87	8	90		Parts of tanks	794	238			40	30					
212	87	9	10		Motor cycles and scooters	1,375,136	269,646	143,807	238,985	87	65					
213	87	9	20		Auto cycles	4,181,378	956,196	61,466	46,469	53	25					
214	87	10			Cycles	15,285,721	1,436,750	254,278	139	13	0					
215	87	12	10		Unfinished parts	454,948	9,185	6,123		27	10					
216	87	12	90	10	Parts	2,956,182	297,041	67,185	127	40	0					
217	87	12	90	90	Parts	2,665,741	547,652	278,106	1,015	40	20					
218	87	13	10		Baby carriages	260,677	130,341	77,565		67	50					
219	87	14	20		Trailers & semi	175,329	19,609	325	102,956	67	25					
220	87	14	30		Other vehicles, nes	609,794	83,677	660	364,979	40	30					
221	87	14	40		Parts of B714	265,416,677	50,830,759	6,881,492	46,597,432	40	30					
222	89	1	20		Yachts	1,115,647	337,415	13,485	947,774	133	110					
223	90	17	10		Elect-medi app	1,846,349	47,212	21,574	125,379	40	0					
224	90	17	20		Dental ins. etc.	59,663	17,693	7,997		40	0					
225	90	17	20	10	Complete dental equip.	77,232				40	0					
226	90	17	20	90	Other	402,437	59,048	11,243	12,245	40	40					
227	90	20	10	10	Articles for med use	908,144				40	0					
228	90	20	10	90	Other	938,359	2,220	1,479	465,441	40	40					
229	90	20	20		Parts of 9020	79,691	22,257	3,926	1,647	40	0					
230	90	20	20	10	Parts of 9020/1010	15,803				40	0					
231	90	20	20	90	Other	183,757	33,146		36,635	40	40					
232	92	1	10		Pianos, etc, elect	88,252	39,474	9,788		67	0					
233	92	2	10		Other string mus int elect	65,249				67	0					
234	92	3	10		Pipe & reed organs, elect	53,973				67	0					
235	92	4	10		Accordions, etc, elect	35,904				67	0					
236	92	5	10		Other wind mus ins	237	116	71		67	0					
237	92	7			Electro-acgn etc, ins	1,763,072	5,041	31		67	0					
238	92	11	30		Television image	14,386,569	474,897	184,919	3,412,378	100	30					
239	92	12	10	30	Magnetic tapes, discs for D. P. mach	538,030	20,453		2,917	67	7					
240	92	12	20	40	Record, magnet tapes for D. P. mach	800,941	35,967		3,474	67	7					

TABLE C-1

ADJUSTMENT OF TARIFF RATES TO ACCOUNT FOR EXEMPTIONS

BTM Number	Preliminary Data for 1986 (Rupees)				Fiscal Duty 1/		Customs Duty 2/		Fiscal Rev		Fiscal Rev			
	Fiscal Duty		Customs Duty	Exemptions Granted	Old	New	Old	New	F(ActOld)	F(AdjF)	F(ActNew)	New	Fiscal Bid	
	CIF Imports	Paid	Paid						(2)/(1)	(5)/(5)	(6)/(10)	(11)*(1)	(2)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
241	93	2	Firearms	42,171	42,171	7,565		133	110					
242	93	4	Firearms	11,695	7,696		720	133	110					
243	93	5	Firearms	49,792	39,579	6,569	9,813	133	110					
244	93	7	10	Firearms	294,783	238,511	17,539	57,909	133	110				
245	93	7	90	Firearms	364,714	134,591	24,518	296,663	133	110				
246	94	1	10	Chairs	524,797	452,171	29,414	67,123	133	110				
247	94	3	10	Chairs	2,961,261	774,339	49,454	1,401,738	133	110				
248	94	3	20	Chairs	1,465,943	620,500	35,649	1,017,177	133	110				
249	94	3	90	10	Chairs	1,901,753	169,020	5,642	2,197,213	133	110			
250	94	4	Mattress supports	7,338,136	2,608,650	135,316	5,100,297	133	110					
251	95	5	Carving mats	294,151	266,598	81,429	6,564	133	110					
252	95	8	Carving mats	700,222	30,368	6,544	659,114	133	110					
253	97	4	10	Household machinery	5,239,575	760,549	6,870	12,155,206	133	110				
254	97	4	20	Playing cards	204,274	196,861	24,904		133	110				
255	97	4	40	Electronic games	463,937	492,962	16,765		67	7				
256	98	1	20	Parts	63,635	10,044	5,936	21,739	40	0				
257	98	2	10	Parts	14,711,276	47,831	28,465	11,336,184	67	0				
258	98	2	20	Parts	3,103,792	24,270	18,584	1,419,975	40	0				
259	99	1	Paintings	239,207	42,304	3,843	239,761	133	110					
260	99	2	Engravings	2,797	2,797	859		133	110					
Sub-Total all items above				4,306,949,314	241,197,276	39,057,463	1,363,412,034					107,441,291	237,569,691	
Grand Total--All Imports				9,185,695,545	461,299,534	61,813,554	1,643,288,059							
Sub-Total as % Grand total				46.7%	52.3%	63.2%	82.7%							

Fiscal Duty Lost as Percent Total Collected in 1986:
 Customs Duty Lost as Percent Total Collected in 1986:

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BTN Number	Change in Fiscal Rev (12)-(13)							Customs Rev			Change in Customs Rev (18)-(19)
	(14)	C(Act)Old (3)/(1)		C(Adj)F (15)/(7)		C(Act)New (8)+(16)		New (17)+(11)	Old (3)		
		(15)	(16)	(17)	(18)	(19)	(20)				
1	27 11 10	Liq propane & butane	(172,639)	0.02	NA	NA	NA	0	NA		
2	30 1	Organo-therapeutic glands	(552)	0.02	0.02	0.02	0	0	0		
3	30 2 10	Antisera & microbial vaccines	(9,301)	.02	.02	0.02	0	123	(123)		
4	30 3 10	90 Medi(antibiotics), other	(34,365)	0.52	0.12	0.02	0	5,585	(5,585)		
5	30 3 20	90 Medi (hormones), other	(41)	0.02	0.02	0.02	0	0	0		
6	30 3 30	90 Medi (alkaloids), other	(1,074)	0.02	0.02	0.02	0	0	0		
7	30 3 90	90 Other med. nps	(3,014,829)	0.32	.02	0.02	0	242,420	(242,420)		
8	30 4	Wedding, etc.	(182,301)	0.62	0.12	0.02	0	49,489	(49,489)		
9	30 5	Other phara goods	(33,022)	0.32	.02	0.02	0	2,877	(2,877)		
10	32 5 10	Syn org dyestuffs	(234,920)	0.12	.02	0.02	0	52,581	(52,581)		
11	32 9 90	Other, includ disteapers	(354,577)	0.12	.02	0.02	0	981	(981)		
12	33 6 90	20 Aqueous Dist & Soln for Med Use	(9,421)	0.02	0.02	0.02	0	0	0		
13	33 6 90	90 Other (Perfumes - Cosmetics)	(2,015,542)	1.52	.02	1.12	138,907	186,135	(47,228)		
14	36 1	Propellant powders	(895)	30.02	0.72	22.52	899	1,079	(270)		
15	36 4	Safety fuses	(13,337)	4.02	0.12	3.02	1,908	2,544	(636)		
16	36 5	Pyrotechnic arti	(90,445)	9.52	0.12	7.22	16,816	22,385	(5,569)		
17	36 6	Matches	(26,225)	0.02	0.02	0.02	0	0	0		
18	36 8	Pyrotechnic articles	(251,849)	6.92	0.12	5.12	27,349	38,647	(9,298)		
19	38 12	Prepared glazings	(445,846)	.02	NA	NA	NA	54	NA		
20	39 7 90	Other	(4,544,123)	2.32	0.12	0.02	0	810,672	(810,672)		
21	40 11 10	Tyres	(1,122,627)	1.52	.02	1.52	134,641	134,304	337		
22	40 11 20	Tyres	(1,807,104)	0.52	.02	0.52	72,251	72,251	0		
23	40 11 40	90 Tyres	(134,251)	12.32	0.32	12.42	144,168	143,608	560		
24	40 11 50	10 Tyres	(86,103)	.02	.02	.02	43	43	0		
25	40 11 50	20 Tyres	(1,177)	0.02	0.02	0.02	0	0	0		
26	40 11 50	30 Tyres	(62,481)	7.32	0.22	4.62	14,231	22,712	(8,481)		
27	40 11 50	40 Tyres	(203,242)	2.82	0.12	2.82	44,944	44,832	112		
28	40 11 90	10 Tyres	1,038,594	1.52	0.12	2.22	55,983	37,229	18,754		
29	40 11 90	21 Used tyres for retreading	(19,256)	0.12	.02	0.12	98	98	0		
30	40 11 90	90 Tyres	(72,757)	0.62	.02	0.62	44,154	44,049	110		
31	41 2 10	Calif leather	(40,641)	0.02	0.02	0.02	0	0	0		
32	41 2 90	Other	(59,279)	.02	.02	0.02	0	286	(286)		
33	41 3	Leather	(12,492)	0.02	0.02	0.02	0	0	0		
34	41 4	Leather	(8,558)	4.32	0.02	0.02	0	4,299	(4,299)		
35	41 5	Leather	0	0.02	0.02	0.02	0	0	0		
36	41 6	Leather	(56)	0.02	0.02	0.02	0	0	0		
37	41 8	Leather	0	0.02	0.02	0.02	0	0	0		
38	41 10	Leather	(107,516)	0.02	0.02	0.02	0	0	0		
39	46 3	Basketwork, etc.	(5,272)	17.62	0.42	13.42	4,786	6,354	(1,568)		
40	50 4	Silk yarn	(2,459)	0.02	NA	NA	NA	0	NA		
41	50 5	Yarn spun f. wool	0	0.02	NA	NA	NA	0	NA		
42	50 7	Silk yarn	0	0.02	0.02	0.02	0	0	0		
43	50 9	Woven fabrics of silk	(52,417)	.02	.02	0.02	0	15,247	(15,247)		
44	51 1 1	Yarns of syn fibres	(559,137)	.02	NA	NA	NA	18,291	NA		
45	51 1 2	Yarns of regen fibres	(15,925)	0.02	NA	NA	NA	0	NA		
46	51 2	Woven fabrics of acet thread	(48,191)	0.02	0.02	0.02	0	0	0		
47	51 3 10	Of syn fibres	(693,737)	5.02	0.22	0.02	0	328,949	(328,949)		
48	51 3 20	Of contain regen fibres	(14,157)	0.02	0.02	0.02	0	0	0		

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BTM Number				Change in	Customs Rev					Change in	
				Fiscal Rev	Act/Old	Adj/F	Act/New	New	Did	Customs Rev	
				(12)-(13)	(3)/(1)	(15)/(17)	(6)/(16)	(17)+(11)	(3)	(13)-(19)	
				(14)	(15)	(16)	(17)	(18)	(19)	(20)	
49	51	4	20	Fabrics of syn textiles	(11,947,338)	11.8%	0.4%	0.0%	0	6,793,612	(6,793,612)
50	51	4	40	Fabrics of regen textile	(5,157,917)	5.7%	0.2%	0.0%	0	2,994,082	(2,994,082)
51	52	1		Metallised yarn	(1,012)	0.0%	.0%	0.0%	0	675	(675)
52	53	6	10	Containing 85% wool	(2,324)	0.0%	NA	NA	NA	0	NA
53	53	6	90	Other	(1,601)	0.0%	NA	NA	NA	0	NA
54	53	7	10	Containing 85% wool	(25,006)	0.0%	NA	NA	NA	0	NA
55	53	7	90	Other	(46)	0.0%	NA	NA	NA	0	NA
56	53	8		Yarn	0	0.0%	NA	NA	NA	0	NA
57	53	9		Yarn	0	0.0%	NA	NA	NA	0	NA
58	53	10	10	Yarn	(15,833)	0.0%	0.0%	0.0%	0	0	0
59	53	11	10	Fabrics of wool	(129,781)	.0%	.0%	0.0%	0	49	(49)
60	53	11	20	Fabrics of wool	(76,855)	0.0%	0.0%	0.0%	0	0	0
61	53	11	30	Fabrics of wool	(61,769)	0.0%	.0%	0.0%	0	6,097	(6,097)
62	53	11	40	Fabrics of wool	(55,884)	.0%	.0%	0.0%	0	3,127	(3,127)
63	53	11	90	Fabrics of wool	(64,735)	0.0%	0.0%	0.0%	0	0	0
64	53	12		woven fabrics of horsehair	0	0.0%	0.0%	0.0%	0	0	0
65	54	3		Flax or ramie yarn	(211)	0.0%	NA	NA	NA	0	NA
66	54	4		Flax or ramie yarn	0	0.0%	0.0%	0.0%	0	0	0
67	55	5		Cotton yarn	(513,164)	0.0%	NA	NA	NA	0	NA
68	55	6		Cotton yarn	(348,774)	7.5%	0.3%	0.0%	0	149,736	(149,736)
69	55	7	90	Cotton yarn	(3,229)	0.0%	.0%	0.0%	0	2,152	(2,152)
70	55	8	90	Cotton yarn	(80,887)	0.0%	0.0%	0.0%	0	0	0
71	55	9	10	Fabrics of cotton	(321,406)	0.0%	.0%	0.0%	0	12,339	(12,339)
72	55	9	90	Fabrics of cotton	(5,261,030)	0.0%	.0%	0.0%	0	1,398,685	(1,398,685)
73	56	5	10	Containing 85% syn fibres	(199,551)	0.0%	NA	NA	NA	0	NA
74	56	5	20	Containing 85% syn fibres	(23,053)	0.0%	NA	NA	NA	0	NA
75	56	5	30	Containing 85% syn fibres	(6,503)	0.0%	NA	NA	NA	0	NA
76	56	6	10	Containing 85% syn fibres	(146,313)	5.0%	0.2%	0.0%	0	33,008	(33,008)
77	56	6	20	Containing 85% syn fibres	(58,292)	5.1%	0.2%	0.0%	0	16,781	(16,781)
78	56	6	30	Containing 85% syn fibres	(4,820)	0.0%	0.0%	0.0%	0	0	0
79	56	7	10	Containing 85% syn fibres	(188,882)	1.0%	.0%	0.0%	0	117,341	(117,341)
80	56	7	20	Containing 85% syn fibres	(9,702,308)	0.5%	.0%	0.0%	0	1,646,652	(1,646,652)
81	56	7	30	Containing 85% syn fibres	(66,173)	0.2%	.0%	0.0%	0	19,711	(19,711)
82	56	7	40	Containing 85% syn fibres	(4,387,351)	0.3%	.0%	0.0%	0	724,110	(724,110)
83	57	0		Yarns of jute	(2,844)	0.0%	NA	NA	NA	0	NA
84	57	7		Other yarn	(43,831)	0.0%	NA	NA	NA	0	NA
85	57	10		woven fabrics	(42,986)	0.0%	0.0%	0.0%	0	0	0
86	57	11		woven fabrics	(89,544)	.0%	.0%	0.0%	0	50	(50)
87	58	1	10	Of wool or	(20,872)	0.0%	0.0%	0.0%	0	0	0
88	58	1	90	Of other textile mats	(120,273)	1.1%	.0%	0.0%	3,793	5,045	(1,252)
89	58	2	10	Kelep	(1,455)	3.5%	0.1%	2.6%	195	259	(64)
90	58	2	20	Of wool	(94,609)	1.5%	.0%	1.1%	2,358	3,801	(1,443)
91	58	2	30	Of non-wool textile mats	(428,273)	2.0%	.0%	1.5%	23,200	38,516	(15,316)
92	58	2	90	Carpets of other textile mats	(20,030)	9.0%	0.2%	6.7%	12,350	16,456	(4,106)
93	58	3		Tapestries	(705)	0.0%	0.0%	0.0%	0	0	0
94	58	4	10	Of wool or	(20,997)	0.0%	0.0%	0.0%	0	0	0
95	58	4	20	Of cotton	(293,666)	0.1%	.0%	0.0%	0	51,117	(31,117)
96	58	4	30	Of syn fibres	(694,780)	4.1%	0.2%	0.0%	0	121,594	(121,594)

BTN Number	Change in Fiscal Rev (12)-(13)	C(Act)D(14) (3)/(1)	C(Adj)F (15)/(7)	Customs Rev			Change in Customs Rev (18)-(19)		
				C(Act)New (16)+(16)	New (17)+(11)	Old (3)			
								(15)	(16)
(11)	(15)	(16)	(17)	(18)	(19)	(20)			
97	59 4 40	Of regen fibres	(74,726)	0.0%	0.0%	0.0%	0	0	0
98	59 4 90	Other	(297,000)	0.3%	.0%	0.0%	0	33,404	(33,404)
99	59 5	woven fabrics	(509,725)	1.0%	.0%	0.0%	0	239,934	(239,934)
100	59 6	woven labels	(50,772)	0.1%	.0%	0.0%	0	28,361	(28,361)
101	59 7	chenille yarn	(270,824)	5.9%	0.2%	0.0%	0	92,659	(92,659)
102	59 8	Misc fabrics	(75,671)	8.3%	0.3%	0.0%	0	24,092	(24,092)
103	59 9	Misc fabrics	(728,222)	6.4%	0.2%	0.0%	0	368,200	(368,200)
104	59 10	Misc fabrics	(5,602,809)	1.2%	.0%	0.0%	0	1,303,633	(1,303,633)
105	59 1 20	Misc fabrics	(163,547)	0.0%	0.0%	0.0%	0	0	0
106	59 2 10	Floor coverings	(141,325)	0.1%	0.0%	0.0%	0	0	0
107	59 3 10	Misc fabrics	(1,197,707)	0.8%	.0%	0.0%	0	48,708	(48,708)
108	59 8	Misc fabrics	(3,973,782)	2.0%	0.1%	0.0%	0	1,162,533	(1,162,533)
109	59 13	Misc fabrics	(58,747)	1.6%	0.1%	0.0%	0	318,332	(318,332)
110	60 1 10	Misc fabrics	(1,623,127)	0.5%	.0%	0.0%	0	314,700	(314,700)
111	60 1 20	Misc fabrics	(25,812)	.0%	.0%	0.0%	0	26	(26)
112	60 6 10	Fabrics	(193,388)	14.9%	0.8%	0.0%	0	99,747	(99,747)
113	61 6	Drapetris	(69,308)	3.9%	0.1%	0.0%	0	5,562	(5,562)
114	61 11	Accessories for apparel	(3,769,787)	2.5%	0.1%	0.0%	0	722,600	(722,600)
115	62 5	Textile articles	(518,997)	5.7%	0.1%	0.0%	0	125,329	(125,329)
116	64 1	Footwear	NA	2.4%	NA	NA	NA	42,536	NA
117	64 2 10	Footwear	NA	0.9%	NA	NA	NA	3,501	NA
118	64 2 90	Footwear	NA	8.1%	NA	NA	NA	381,293	NA
119	67 1	Seas & other bird parts	(133)	0.1%	.0%	0.1%	120	160	(40)
120	67 2 10	Artificial flowers	(71,457)	15.3%	0.4%	11.5%	40,608	54,144	(13,536)
121	67 3	Human hair, etc	(2,316)	.0%	.0%	.0%	72	96	(24)
122	67 4	Hags, etc	(78,823)	5.6%	0.1%	4.3%	42,410	56,547	(14,137)
123	69 13	Statuettes, etc.	(28,511)	7.3%	0.2%	5.4%	20,492	27,323	(6,831)
124	69 14	Other ceramic articles	(2,352,275)	2.4%	0.1%	1.8%	552,683	736,910	(184,227)
125	70 19	Glass beads, etc.	(95,016)	4.6%	0.1%	3.5%	16,144	24,192	(8,048)
126	71 2 10	Rough diamonds, unsorted	0	0.0%	NA	NA	NA	0	NA
127	71 2 40	Jewelry	0	0.0%	0.0%	0.0%	0	0	0
128	71 2 90	Jewelry	0	0.0%	0.0%	0.0%	0	0	0
129	71 3	Jewelry	(38,398)	0.4%	.0%	0.3%	21,182	28,172	(6,990)
130	71 12	Jewelry	(77)	.0%	.0%	.0%	43	57	(14)
131	71 13	Jewelry	(3,176)	47.9%	0.7%	36.0%	1,698	2,258	(560)
132	71 14	Jewelry	0	0.0%	0.0%	0.0%	0	0	0
133	71 15	Jewelry	(2,135)	0.0%	0.0%	0.0%	0	0	0
134	71 16 90	Jewelry	(995,366)	0.1%	.0%	0.1%	211,282	281,005	(69,723)
135	73 24	Containers of 1/8 for gas	(239,233)	.0%	.0%	0.0%	0	222	(222)
136	73 36 10	Cooking app. & plate warmers	(569,012)	6.4%	0.2%	0.0%	0	95,128	(95,128)
137	73 36 10 10	Using Gas	0	0.0%	0.0%	0.0%	0	0	0
138	73 36 10 90	Other	2,712	.0%	.0%	.0%	229	229	0
139	73 36 30	Parts of 7336	(178,874)	5.0%	0.2%	0.0%	0	39,756	(39,756)
140	73 36 30 10	Parts of 73361010	0	0.0%	0.0%	0.0%	0	0	0
141	73 36 30 90	Other	790	1.1%	.0%	1.2%	12,179	11,999	180
142	74 17 10	Cooking & heating apparatus	(514)	6.9%	0.3%	6.9%	17,263	17,263	0
143	74 17 10 10	Pressure stove of priaus type	(44,445)	1.9%	.0%	0.9%	0	16,903	(16,903)
144	74 17 10 90	Other	0	0.0%	0.0%	0.0%	0	0	0

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BTN Number	Change in Fiscal Rev (12)-(13)	Customs Rev					Change in Customs Rev (18)-(19)		
		C(ActOld) (14)	D(AdyF) (15)/(7)	E(ActNew) (16)/(8)	New (17)/(1)	Old (18)			
		(14)	(15)	(16)	(17)	(18)			
145	74 17 20	Parts of cooking apparatus	(34,788)	10.22	0.42	0.02	0	11,844	(11,844)
146	74 17 20	10 Parts of 74171010	(2,477)	0.42	.02	0.02	0	1,851	(1,851)
147	74 17 20	90 Other	20	0.22	.02	0.22	104	104	0
148	82 1 10	Hand tools, agri, etc.	(73,278)	0.92	0.12	0.02	0	20,258	(20,258)
149	82 1 20	Parts of hand tools	0	0.02	0.02	0.02	0	0	0
150	82 2 10	Saws & blades	(45,271)	0.52	0.12	0.02	0	4,654	(4,654)
151	82 2 10	10 Saws & blades for hand saws	(4,119)	0.02	0.02	0.02	0	0	0
152	82 2 10	90 Other	0	0.02	0.12	0.02	5,656	5,656	0
153	82 2 20	Parts of 820210 of base metal	(108)	0.02	0.02	0.02	0	0	0
154	82 3 10	Wrenches & spanners	(26,161)	0.32	.02	0.02	0	2,573	(2,573)
155	82 3 20	Files & rasps	(41,603)	0.72	0.12	0.02	0	5,850	(5,850)
156	82 3 90	Other hand tools	(40,895)	0.52	0.12	0.02	0	8,858	(8,858)
157	82 4	Hand tools nes	(95,873)	1.02	0.12	0.02	0	16,870	(16,870)
158	82 4 10	Tools used as h/hold app	0	1.02	0.22	1.02	11,812	11,812	0
159	82 4 90	Other	(2,118)	0.02	0.02	0.02	0	0	0
160	82 9 10	Pruning knives & blades	(103)	0.02	0.12	0.02	0	0	(85)
161	82 2	Furn fittings	(2,257,210)	4.02	0.22	0.02	0	425,343	(425,343)
162	83 3	Safes etc of base metal	(86,544)	10.82	0.32	9.12	28,409	37,379	(5,470)
163	83 6	Statuettes of base metal	(75,241)	8.02	0.22	6.02	34,343	45,791	(11,448)
164	83 7 10	Leads for road safety signs	(544,281)	1.22	.02	0.22	4,198	23,959	(19,791)
165	83 7 10	10 Fluorescent fixtures	(152,448)	0.02	.02	0.02	8,522	8,522	0
166	83 7 10	90 Other	0	2.82	0.12	1.92	58,739	87,921	(26,282)
167	83 9	Buckles, clasps	(589,385)	2.32	0.12	0.02	0	124,242	(124,242)
168	84 15 10	Refrigerators, household	(222,078)	0.12	.02	0.12	9,222	12,829	(3,227)
169	84 15 20	Deep-freezers, household	(4,423)	1.82	.02	1.02	1,458	1,944	(486)
170	84 15 70	Other refrigerators	(366,222)	0.22	.02	0.12	7,696	10,261	(2,565)
171	84 17 10	10 Solar water heaters	(21,513)	1.92	.02	0.32	367	2,099	(1,732)
172	84 17 10	20 Other	0	1.82	.02	1.82	3,135	3,135	0
173	84 17 10	30 Parts	0	0.02	0.02	0.02	0	0	0
174	84 25 10	Lawn mowers	(14,078)	0.02	.02	0.42	3,022	4,027	(1,027)
175	84 25 10	Other	(2,022)	.02	.02	0.02	0	150	(150)
176	84 28 30	Parts for machines	(166,511)	0.02	.02	0.02	0	68,285	(68,285)
177	84 40 70	Other	(10,489)	.02	.02	.02	665	825	(220)
178	84 41 10	Sewing machines	(747,593)	0.02	.02	0.02	0	253,022	(253,022)
179	84 41 20	Parts	(145,851)	0.22	.02	0.02	0	40,478	(40,478)
180	84 42 20	Parts	(10,214)	1.42	0.12	0.02	0	1,957	(1,957)
181	84 59 90	Parts of machines & mech appliances	(250,891)	0.02	.02	0.02	0	18,500	(18,500)
182	85 15 20	70 Color TV receiver	(267,075)	1.72	.02	1.02	97,505	102,713	(33,178)
183	85 15 30	90 Monochrome TV receivers	(4,026)	1.02	.02	0.02	3,827	4,836	(1,229)
184	85 20 20	Discharge lamps	(84,875)	1.02	.02	0.02	765	4,075	(3,079)
185	85 20 20	10 Fluorescent tubes	(117,253)	0.32	.02	0.12	1,008	8,103	(5,075)
186	85 20 20	90 Other	0	2.12	0.12	2.12	17,878	17,878	0
187	87 1 10	Track laying tractors	(4,077)	0.02	0.02	0.02	0	0	0
188	87 1 20	Road tractors	(17,005)	0.02	0.02	0.02	0	0	0
189	87 1 90	Other	(82,736)	0.02	0.02	0.02	0	0	0
190	87 2 10	10 Of engine capacity..	(257,120)	0.12	.02	0.02	0	10,543	(10,543)
191	87 2 10	20 Of engine capacity..	(5,419,395)	3.82	0.12	3.42	1,578,287	1,882,268	(183,981)
192	87 2 10	30 Of engine capacity..	(2,549,685)	1.82	.02	1.42	585,729	627,016	(61,287)

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FTH Number	Change in				Customs Rev Change in				
	Fiscal Rev	(Act/D)	(As/F)	(Act/D)	new	Old	Customs Rev		
	(12)-(13)	(3)/(1)	(15)/(7)	(8)/(16)	(17)/(11)	(3)	(18)-(19)		
	(14)	(5)	(6)	(17)	(8)	(9)	(20)		
193	87 2 10	40 Of engine capacity..	147,725	0 8%	0%	0 8%	28,264	31,326	(3,062)
194	87 2 10	90 Of engine capacity..	(20,026)	0 9%	0%	0 8%	28,469	31,553	(3,084)
195	87 2 20	10 Buses	0	0 0%	0 0%	0 0%	0	0	0
196	87 2 20	90 Other	(480,000)	1 9%	0%	0 4%	55,493	246,016	(190,523)
197	87 2 90	20 Motorcycles	(1,421,870)	0 8%	0%	0 0%	71,431	190,006	(118,575)
198	87 2 90	30 Trainers	(740,220)	0 0%	0 0%	0 0%	0	0	0
199	87 2 90	40 Pickup trucks	(767,407)	2 7%	0%	0 2%	75,573	325,640	(250,067)
200	87 2 90	50 Pickup trucks	(63,576)	66 9%	1 0%	60 3%	96,127	106,757	(10,630)
201	87 2 90	60 Pickup trucks	(115,141)	0 0%	0 0%	0 0%	0	0	0
202	87 2 90	70 Pickup trucks	(184,853)	0 0%	0 0%	0 0%	0	0	0
203	87 2 90	80 Pickup trucks	(32,008)	0 0%	0 0%	0 0%	0	0	0
204	87 3 90	Pick-up trucks	(7,8,557)	1 7%	0%	0 7%	49,985	132,959	(82,974)
205	87 4	Chassis	NA	0 0%	NA	NA	NA	62,727	NA
206	87 5 10	Bodies for buses & lorries	(2,500)	0 0%	0 0%	0 0%	0	0	0
207	87 5 90	Other	(1,200)	0 0%	0 0%	0 0%	0	0	0
208	87 6	Parts & accessories	(5,894,481)	0 0%	0 0%	0 2%	2,273,934	2,268,249	5,685
209	87 7 10	Lorry trucks	(4,692)	0 7%	0 1%	0 1%	30,160	26,742	3,418
210	87 7 90	Parts	(75,947)	1 2%	0%	0 7%	4,945	8,770	(3,825)
211	87 8 90	Parts of tanks	(60)	0 0%	0 0%	0 0%	0	0	0
212	87 9 10	Motor cycles and scooters	(67,002)	10 5%	0 2%	7 9%	108,126	143,867	(35,741)
213	87 9 20	Auto cycles	(576,056)	1 5%	0%	0 7%	27,696	61,456	(33,760)
214	87 10	Cycles	(1,400,700)	1 5%	0 0%	0 0%	0	234,278	(224,278)
215	87 12 10	un-finished parts	(5,732)	1 0%	NA	NA	NA	6,123	NA
216	87 12 90	10 Parts	(297,441)	2 9%	0 1%	0 1%	0	67,125	(67,125)
217	87 12 90	90 Parts	(270,140)	10 4%	0 4%	0 0%	0	278,106	(278,106)
218	87 13 10	Baby carriages	(52,072)	29 6%	0 7%	22 3%	56,174	77,565	(19,391)
219	87 14 20	Trailers & seats	(12,245)	0 2%	0%	0 1%	122	325	(203)
220	87 14 30	Other vehicles, nes	(15,919)	0 1%	0%	0 1%	489	660	(171)
221	87 14 90	Parts of 6714	(12,707,190)	2 6%	0 1%	1 9%	5,097,461	6,661,472	(1,564,011)
222	87 1 20	Yachts	(53,560)	1 2%	0%	1 5%	16,002	13,483	2,519
223	90 17 10	Elect-mech. app	(47,220)	1 2%	0%	0 0%	0	21,574	(21,574)
224	90 17 20	Dental ins. etc	(17,892)	13 4%	0 0%	0 0%	0	7,597	(7,597)
225	90 17 20	10 Denture dental equip.	0	0 0%	0 0%	0 0%	0	0	0
226	90 17 20	90 Other	0	2 6%	0 1%	2 6%	11,243	11,243	0
227	90 20 10	10 Motor cycles for med use	0	0 0%	0 0%	0 0%	0	0	0
228	90 20 10	90 Other	0	0 2%	0%	0 2%	1,479	1,479	0
229	90 20 20	Parts of 9720	(22,257)	4 7%	0 2%	0 0%	0	3,926	(3,926)
230	90 20 20	10 Parts of 90201010	0	0 0%	0 0%	0 0%	0	0	0
231	90 20 20	90 Other	0	0 0%	0 0%	0 0%	0	0	0
232	92 1 10	Pianos, elec, elect	(39,474)	11 1%	0 0%	0 0%	0	7,759	(9,759)
233	92 2 10	Other string mus inst elect	0	0 0%	0 0%	0 0%	0	0	0
234	92 3 10	Pipe & reed organs, elect	0	0 0%	0 0%	0 0%	0	0	0
235	92 4 10	Accord ins, etc, elect	0	0 0%	0 0%	0 0%	0	0	0
236	92 5 10	Other musical ins	(1,000)	30 0%	0 7%	0 0%	0	71	(71)
237	92 7	Electromagn etc, ins	(5,000)	0%	0%	0 0%	0	31	(31)
238	92 11 30	Television image	(32,112)	1 0%	0%	0 0%	92,691	184,919	(92,228)
239	92 12 10	30 Magnetic tapes, discs for D. P. mach	(18,310)	0 7%	0 0%	0 0%	0	0	0
240	92 12 20	40 Record magnet tapes for D. P. mach	(32,209)	0 0%	0 0%	0 0%	0	0	0

BTN Number	Change in Fiscal Rev (12)-(13)	C(ActOld) (13)/(1)	C(AdjF) (13)/(7)	C(ActNew) (8)*(16)	Customs Rev		Change in Customs Rev (18)-(19)
					New (17)*(1)	Old (3)	
	(14)	(15)	(16)	(17)	(19)	(19)	(20)
241 93 2 Firearms	(7,319)	17.9%	0.4%	13.5%	5,668	7,565	(1,877)
242 93 4 Firearms	(11,320)	0.0%	0.0%	0.0%	0	0	0
243 93 5 Firearms	(6,921)	13.2%	0.3%	9.9%	4,937	6,569	(1,630)
244 93 7 10 Firearms	(41,324)	6.0%	0.1%	4.5%	17,225	17,599	(4,364)
245 93 7 90 Firearms	(23,359)	6.7%	0.2%	5.1%	18,475	24,518	(6,063)
246 94 1 10 Chairs	(78,476)	5.4%	0.1%	4.1%	21,364	28,414	(7,050)
247 94 3 10 Chairs	(134,389)	2.4%	0.1%	1.8%	37,183	49,454	(12,271)
248 94 3 20 Chairs	(107,699)	2.4%	0.1%	1.3%	26,804	35,649	(8,845)
249 94 3 90 10 Chairs	(32,605)	0.3%	0%	0.2%	4,242	5,642	(1,400)
250 94 4 Mattress supports	(452,781)	1.8%	0%	1.4%	1,174	135,316	(33,573)
251 95 5 Carving mats	(49,740)	27.7%	0.7%	20.0%	61,225	81,429	(20,204)
252 95 8 Carving mats	(5,276)	1.2%	0%	0.5%	5,424	8,544	(2,120)
253 97 4 10 Amusement machinery	(122,104)	0.1%	0%	0.2%	6,609	6,870	1,739
254 97 4 20 Playing cards	(34,166)	12.2%	0.3%	9.2%	18,725	24,904	(6,179)
255 97 4 40 Electronic games	(441,315)	4.1%	0.1%	0.0%	0	18,965	(18,965)
256 98 1 20 Parts	(10,044)	9.3%	0.4%	0.0%	0	5,935	(5,936)
257 98 2 10 Parts	(47,811)	0.2%	0%	0.0%	0	28,425	(28,495)
258 98 2 20 Parts	(24,270)	0.0%	0%	0.0%	0	18,584	(18,584)
259 99 1 Paintings	(7,342)	1.6%	0%	1.2%	2,839	3,843	(954)
260 99 2 Engravings	(485)	30.0%	0.8%	37.0%	1,051	839	212
Sub-Total all items above	(130,128,400)				12,709,599	39,957,463	(25,811,299)
Grand Total--All Imports							
Sub-Total as % Grand total		28.2%			Customs Duty Lost as Percent Total Collected in 1986:		41.8%

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TABLE C-1

ADJUSTMENT OF TARIFF RATES TO ACCOUNT FOR EXEMPTIONS

Preliminary Data for 1976 (Fluores)

BTH Number	Preliminary Data for 1976 (Fluores)				Fiscal Duty 1/		Customs Duty 2/		Fiscal Prev			Fiscal Rev	
	CIF Imports	Fiscal Duty Paid	Customs Duty Paid	Exemptions Granted	Old	New	Old	New	F(Act)Old	F(Ad)F	F(Act)New	New	Old
					(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	25,509,826	357,007			53	27	0	0	1.42	0%	0.72	178,369	357,007
2	21,095	1,112			13	7	7	0	5.32	0.42	2.72	560	1,112
3	524,569	10,742	123	8,406	13	7	7	0	3.62	0.72	1.82	9,441	18,742
4	1,217,700	69,290	5,585	10,023	12	7	7	0	5.72	0.42	2.92	34,905	69,290
5	12,732	63		250	13	7	7	0	0.72	0%	0.32	42	83
6	31,622	2,164		17	13	7	7	0	6.02	0.52	3.42	1,070	2,164
7	86,291,925	6,075,337	242,420	98,252	13	7	7	0	7.12	0.52	3.52	3,060,508	6,075,337
8	8,672,235	367,765	49,369	261,677	13	7	7	0	4.12	0.32	2.12	165,364	367,765
9	1,169,436	66,544	2,677	15,616	13	7	7	0	6.02	0.52	3.02	33,522	66,544
10	45,304,568	274,920	32,561	4,225,940	13	0	7	0	0.52	0%	0.02	0	274,920
11	1,918,757	384,577	931	796,108	67	0	40	0	20.62	0.32	0.02	0	394,577
12	262,459	16,984			13	7	7	0	7.22	0.52	3.62	9,563	16,984
13	12,185,184	4,478,983	186,135	16,517	200	110	67	50	36.82	0.22	20.22	2,463,441	4,478,983
14	3,597	3,597	1,079		133	100	46	30	100.02	0.62	75.12	2,702	3,597
15	53,028	53,028	2,544		133	100	40	30	100.02	0.62	75.12	40,201	53,028
16	272,004	154,108	22,365		226	110	67	50	65.82	0.22	27.12	62,673	154,108
17	107,523	175,436		417	100	100	40	30	99.12	0.72	77.72	79,223	107,523
18	524,713	429,077	36,647	417	269	110	67	50	8.22	0.22	33.22	177,444	429,077
19	3,790,835	45,818	54	160,278	13	0	0	0	1.72	0.92	0.02	0	445,818
20	35,678,931	4,544,123	810,972	6,246,350	40	0	27	0	12.72	0.32	0.02	0	4,544,123
21	9,063,611	3,219,468	134,374	52,440	100	65	47	40	35.52	0.42	23.12	2,096,641	3,219,468
22	15,377,070	5,163,155	72,251	1,289,926	100	65	40	40	37.62	0.22	21.92	3,258,651	5,163,155
23	1,166,076	380,574	140,808	24,535	10	65	40	40	32.92	0.22	21.42	246,023	380,574
24	477,227	187,571	43	552	100	65	40	40	37.72	0.42	21.92	123,468	187,571
25	3,150	3,374			10	65	40	40	65.02	0.72	42.32	2,157	3,374
26	307,539	104,241	22,712		10	65	40	25	30.72	1.22	17.52	41,780	104,241
27	1,578,257	580,692	44,922	49,326	10	65	40	40	36.82	0.42	22.92	373,450	580,692
28	2,524,237	1,650,197	37,229		40	65	27	40	65.42	1.62	106.52	2,665,291	1,650,197
29	84,783	55,103	68		100	65	40	40	65.02	0.62	42.22	35,817	55,103
30	7,507,466	3,027,659	44,049	316,473	67	65	40	40	4.22	0.62	39.42	2,954,932	3,027,659
31	6,787,570	4,1641		1,484,191	27	0	13	0	0.62	0%	0.02	0	4,1641
32	17,375,845	59,279	286	4,559,436	27	0	13	0	0.02	0%	0.02	0	59,279
33	3,351,267	12,023		522,194	27	0	13	0	0.42	0%	0%	0	12,023
34	100,342	0,598	4,299		27	0	13	0	8.32	0.22	0.02	0	0,598
35	2,871,659			740,614	27	0	13	0	0.22	0.02	0.02	0	0
36	241,622	56		73,301	27	0	13	0	0%	0%	0.02	0	0
37	4,311			974	27	0	13	0	0%	0%	0.02	0	56
38	41,10				27	0	13	0	0.62	0.02	0.02	0	0
39	26,095,356	107,516		5,142,969	27	0	13	0	0.42	0%	0.02	0	107,516
40	35,640	21,200	6,354	18,624	100	100	40	30	59.52	0.42	44.72	15,928	21,200
41	13,050	2,439		41,678	7	0	0	0	1.72	0.22	0.02	0	2,439
42	1,067			143	7	0	0	0	0.02	0.02	0.02	0	0
43	271,27			135,501	40	0	27	0	0.02	0.02	0.02	0	0
44	167,20,540	92,417	5,247	83,454,347	40	0	27	0	0.02	0.02	0.02	0	0
45	58,220,122	559,137	19,271	3,018,766	7	0	0	0	0.12	0.12	0.02	0	92,417
46	1,539,470	15,935		74,171	7	0	0	0	1.02	0.12	0.02	0	559,137
47	4,27,049	48,191		169,385	40	0	27	0	1.22	0.2	0.02	0	48,191
48	6,569,079	693,737	328,949	610,517	40	0	27	0	10.62	0.32	0.02	0	693,737
	392,800	14,157		76,678	40	0	27	0	3.62	0.12	0.02	0	14,157

C-11

1,000 = 1000000

ANNEX D

PLAN OF ACTION FOR TARIFF SIMPLIFICATION

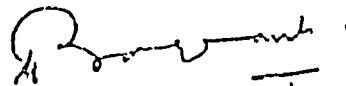
PLAN OF ACTION FOR
TARIFF SIMPLIFICATION

With a view to streamlining the administration of the tariff system in Mauritius, consideration has been given to the merging of the surcharges with fiscal duties and to reducing the number of tariff brackets. To this end, we have established an Advisory Committee, comprised of Senior Officials of the main Institutions of Services responsible for revenue collection and administration.

The Committee has already commenced its work. The Committee will:

1. Supervise the implementation of tariff reductions.
Major reductions have been effected on four occasions this year.
2. Review the tariff structure with the view to rationalise the tariff and introduce a harmonized system with fewer number of tariff brackets.
3. Consolidate the fiscal duties with the 3 surcharges being applied currently.

A report of the Committee on the simplification of the tariff structure is expected by December 1987, for consideration by the Government. In the light of the report, the Government will establish the simplified tariff system consistent with the objectives set forth above by June 1988.



(M. Baguant)
Financial Secretary
Ministry of Finance
July, 1987.

ANNEX E

PLAN OF ACTION FOR IMPROVEMENT OF THE DRAWDACH SYSTEM

PLAN OF ACTION FOR
IMPROVEMENT OF THE DRAWBACK SYSTEM

1. The system of temporary admissions which currently applies to enterprises that export on a regular basis will be maintained.
2. Drawback facilities do not apply to export enterprises (EPZ), since these firms do not pay duty on the importation of their raw materials. These facilities apply to non-export enterprises as defined in the EPZ Act and steps will be taken to improve the system with the objectives of:
 - (a) streamlining its administration;
 - (b) extending drawback privileges to all non-export enterprises of processed/manufactured goods; and
 - (c) modifying the duty refund system.

The administrative changes necessary to achieve the above objectives will be completed by December 1987. The necessary amendments in the Customs Legislation will be promulgated by June 1988.

A. CHANGES IN CUSTOMS LEGISLATION


- (1) Provisions in the Law already cover the granting of drawback in cases where goods have been imported on payment of duties and taxes and are subsequently re-exported (A) in the same state, or (B) after having undergone processing, manufacture, or repair.
- (2) There will be only one drawback scheme for claiming drawback, embracing all claimants and all forms of drawback (materials for manufacture or same state drawback). However, there could be different methods of calculating the drawback depending on the type of goods.
- (3) Drawback claims will be accepted only after the goods have been

- (4) Only one document will be issued for payment of all the drawback due whether arising from customs duty, import levy, or any other refundable tax or fee.
- (5) The Customs Department will be the sole Department to administer and control the drawback scheme. Customs control will verify claims by the inspection of original records and the examination of goods in each case.
- (6) An Advisory Committee on the drawback system has been set up to examine the possibility of establishing standard drawback rates for goods regularly exported such as packaging materials, furniture, electronic goods, household electric appliances, accumulators, travel goods, paints and chemicals. A decision on this issue will be taken by June 1988. Drawback on certain other goods will continue to be calculated on a case by case basis until adequate data is available to determine standard rates.

B. ADMINISTRATIVE CHANGES

- (1) Drawback will be allowed on goods exported in the same state in which they are imported, provided that the exporter meets the drawback requirements and conducts a bona fide profitable trade. It will also be allowed on goods that have undergone only minor processing, such as repacking, sorting, grading, etc.,

- (2) Drawback claims will be accepted from all exporters of goods having undergone processing, manufacture or repair.
- (3) Payment will be made by a payable order drawn against the Accountant General's Department, who, for budgetary purposes, should debit it against the relevant expenditure item. Supplementary funds will be provided where necessary to ensure prompt payment. The Advisory Committee will analyse the possibility of adopting in lieu of cash drawback refunds, a voucher system under which the voucher can be used by the exporter to pay any tax liabilities to the Government. The Advisory Committee will submit a report on this issue and a decision will be made by June 1988.



(M. Baguant)
Financial Secretary
Ministry of Finance
July, 1987.

ANNEX F

EPRF AGREEMENT WITH GOVT OF MAURITIUS

DRAFT FIL NO. 2

LETTER OF REQUEST FOR SECOND TRANCHE

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PROGRAM GRANT AGREEMENT

Between

THE GOVERNMENT OF MAURITIUS

and

THE UNITED STATES OF AMERICA

For The

MAURITIUS ECONOMIC POLICY REFORM PROGRAM

Dated: September 24 , 1985

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PROGRAM GRANT AGREEMENT

By this Agreement made and entered into on the twenty-fourth day of September 1985, the GOVERNMENT OF MAURITIUS (hereinafter referred to as the "Grantee") and the UNITED STATES OF AMERICA, acting through the Agency for International Development (hereinafter referred to as "A.I.D."), hereby agree as follows:

ARTICLE 1

The Grant

For the purpose of assisting the Grantee to meet immediate balance of payment requirements and to support its economic policy reform program, A.I.D., pursuant to the Foreign Assistance Act of 1961, as amended, hereby grants to the grantee Five Million United States Dollars (US\$5,000,000).

ARTICLE 2

Disbursement

A. Disbursement of the funds made available under this Agreement will be made in two tranches pursuant to requests for disbursement by the Grantee. The requests for disbursement will be submitted to the United States Embassy in Port Louis in accordance with instructions provided by A.I.D. separate from this Agreement. Pursuant to the requests for disbursement, A.I.D. will transfer the funds to the Grantee, subject to satisfaction of the conditions in Articles 2B and C.

B. Condition Precedent to First Disbursement: Prior to disbursement of the first tranche of two Million Dollars or to the issuance of documentation by A.I.D. pursuant to which disbursement will be made, the Grantee will furnish to A.I.D., in form and substance satisfactory to A.I.D., except as A.I.D. may otherwise agree in writing, a description of how it intends to proceed, through April 1986, to implement tariff simplification and trade reforms and to make modifications in the industrial incentive program to increase the international competitiveness of local manufacturers. It is intended that this document or letter will be a general rather than a detailed plan.

C. Condition Precedent to Disbursement of Second Tranche
Prior to the disbursement of the second tranche of three million dollars, the Grantee will furnish to A.I.D., in form and substance satisfactory to A.I.D., except as A.I.D. may otherwise agree in writing, evidence that progress has been made in tariff simplification and in the modification of the Grantee's industrial incentive program to increase the international competitiveness of local manufacturers.

ARTICLE 3

Terminal Date for Requests for Disbursement

The terminal date for requests for disbursement of funds made available under the Agreement will be one year from the date of this Agreement, except as A.I.D. may otherwise agree in writing.

ARTICLE 4

Covenant

The Grantee agrees to make available within thirty (30) days of the first disbursement under this agreement the Mauritius rupee equivalent of Two million United States Dollars (\$2,000,000) to fund development activities of the Grantee and to advise A.I.D. of the specific allocations of the rupees to its development budget.

ARTICLE 5

Special Account for Development Activities

A. For the purpose of financing the local currency costs of development activities, the Grantee agrees to deposit in a Special Account the local currency equivalent of the second tranche of U.S. dollar disbursement made under this agreement within fourteen (14) days of disbursement. The highest rate of exchange that is not unlawful in Mauritius on the date of U.S. dollar disbursement shall be used in determining the total amount required to be deposited in the Special Account.

B. A.I.D. and Grantee agree that funds deposited in the Special Account shall be used for development purposes mutually agreed upon in writing by A.I.D. and Grantee. On a monthly basis, reports on cumulative deposits to, and disbursements from, the Special Account of local currency will be furnished pursuant to this Agreement.

C. The Grantee agrees to provide to A.I.D. at appropriate quarterly intervals, until such time as all funds have been disbursed, reports which show:

(a) For each program or activity receiving Special Account funds under this Agreement, the budget amount, disbursements made during the quarterly period, and cumulative disbursement; and,

(b) For each program or activity receiving Special Account funds under this Agreement, a general description, satisfactory to A.I.D., of the activities, services, structures, facilities, or commodities financed during the reporting period and, if applicable, an indication of progress towards completion.

These reports, certified as correct by an appropriate official within the Government of Mauritius, will be submitted to A.I.D. within ten (10) days after the close of each quarterly period.

E. The Grantee will, at mutually agreed upon times, afford representatives of A.I.D. the opportunity to observe programs financed under the Special Account.

F. In the case of any disbursement from the Special Account which is not supported by valid documentation evidencing expenditure for purposes specifically agreed by the Parties, or any disbursement which is not made or used for agreed purposes, A.I.D. may require the Grantee to restore to the Special Account all or any part of the amount of such disbursement and to use such funds in accordance with the terms of the Agreement.

G. Any interest or other earnings on the funds deposited in the Special Account prior to their use by the Grantee for agreed development purposes shall be deposited into and become a part of the funds in the Special Account and will be used for such economic development purposes as may be mutually agreed upon by the Parties.

ARTICLE 6

Taxation

This Agreement and the amount to be granted hereunder shall be free from any taxation or fees imposed under any laws in effect within Mauritius.

ARTICLE 7

Use of Funds

The Grantee agrees that the funds provided hereunder shall not be used to finance military, guerrilla, or paramilitary requirements of any kind, including the procurement of commodities or services for those purposes, or luxury goods.

ARTICLE 8

Records

The Grantee agrees that financial records relating to the utilization of funds granted by A.I.D. and the funds deposited into the Special Account by the Grantee under this Agreement, shall be kept in accordance with the Grantee's usual accounting procedures. All such financial records shall be maintained for at least three (3) years after the disbursement of funds from the Special Account and shall be made available at any reasonable time to authorized representatives of A.I.D. for the purpose of examination and inspection.

ARTICLE 9

Publicity

The Grantee agrees to provide appropriate publicity with respect to this Grant and the activities carried out with Special Account funds.

ARTICLE 10

Communications

Communications submitted by either party to the other under this Agreement will be in writing or by telegram, cable or radiogram, and will be deemed duly given or sent when delivered to such Party at the following addresses:

To Grantee:

Mail Address:

Financial Secretary
Ministry of Finance
Port Louis, Mauritius

Cable Address:

Ministry of Finance
port Louis, Mauritius

To A.I.D.:

Mail Address:

Director
REDSO/ESA
c/o American Embassy
Port Louis, Mauritius

Cable Address:

AmEmbassy
REDSO/ESA
Nairobi, Kenya

Other addresses may be substituted for the above upon the giving of notice.

ARTICLE 11

Representatives

For all purposes relevant to this Agreement, the Grantee will be represented by the individual holding or acting in the Office of Financial Secretary, Ministry of Finance and A.I.D. will be represented by the individual holding or acting in the Office of Director, REDSO/ESA, each of whom, by written notice, may designate additional representatives for all purposes other than revising the terms of this Agreement. The names of the representatives of the Grantee, with specimen signatures, will be provided to A.I.D. within sixty (60) days of the date of

this Agreement. A.I.D. may accept as duly authorized any instrument signed by such representatives in implementation of this Agreement, until receipt of written notice of revocation of their authority.

IN WITNESS WHEREOF, the Grantee and the United States of America, each acting through its duly authorized representative, have caused this Agreement to be signed in their names and delivered as of the day and year first above written.

FOR THE GOVERNMENT
OF MAURITIUS

FOR THE UNITED STATES
OF AMERICA

S. Lutgamenaraidoo
Minister of Finance

John W. Koehring
Director, REDSO/ESA

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RR RUFHMC
DE RUEBNR #3623/01 353 **
ZNR UUUUU ZZH

No answer
from Govt

OFFICIAL FILE
REDSO FILE

192011Z DEC 85
AMEMBASSY NAIROBI
TO AMEMBASSY PORT LOUIS 7723
BT
UNCLAS SECTION 01 OF * NAIROBI 43623

CLASS: UNCLASSIFIED
CHRG: AID 12/16/85
APPRV: REDSO:JWEDIE:ING
DRFTD: REDSO:JDL:PEBY:BY
CLEAR: REDSO
DISTR: REDSO-6 CERCA RE
ECON

AIDAC

E.O. 12356: N/A
SUBJECT: MAURITIUS EPRP (642-0008)

REF: NAIROBI 30575

1. PARAGRAPH 2 CONTAINS A DRAFT PROGRAM IMPLEMENTATION LETTER (PIL) WHICH PRESENTS THE POLICY REFORMS ANTICIPATED BY AID PRIOR TO RELEASE OF THE SECOND TRANCHE OF EPRP FUNDS. THESE EXPECTATIONS ARE BASED ON THE BAGUANT/ROEHRING LETTER OF NOVEMBER 21 AND THE INDUSTRIAL POLICY STATEMENT ATTACHED TO IT. TO ENSURE THAT THE BENCHMARKS FOR POLICY CHANGE ARE IMPLEMENTABLE BY MARCH WE WOULD LIKE THE MOF TO REVIEW THE DRAFT PIL IN RELATION TO PROPOSED TIME FRAME.

AID contact. Summary
See Mr. Jathoor

- 2. SUBJECT: A.I.D. GRANT 642-0008
- - ECONOMIC POLICY REFORM
- - PROGRAM EPRP) IMPLEMENTATION LETTER (NO. 2)

DEAR MR. BAGUANT: (Finance or Ec. Planning)

THE PURPOSE OF THIS LETTER IS TO CLARIFY WHAT AID ANTICIPATES THE GOM WILL ACCOMPLISH BETWEEN NOW AND THE END OF MARCH WHEN THE DECISION WILL BE MADE ON THE RELEASE OF THE SECOND TRANCHE OF EPRP FUNDS. THE GRANT AGREEMENT STATED THAT, PRIOR TO DISBURSEMENT OF THE SECOND TRANCHE, THE GOVERNMENT OF MAURITIUS WILL PROVIDE "EVIDENCE THAT PROGRESS HAS BEEN MADE IN TARIFF REFORM AND IN THE MODIFICATION OF THE GRANTEE'S INDUSTRIAL INCENTIVE PROGRAM TO INCREASE THE INTERNATIONAL COMPETITIVENESS OF LOCAL MANUFACTURERS." AFTER REVIEWING YOUR LETTER OF NOVEMBER 21, AND THE INDUSTRIAL POLICY STATEMENT ATTACHED TO IT, WE BELIEVE THE FOLLOWING CHANGES CAN BE USED AS BENCHMARKS TO MEASURE PROGRESS IN TARIFF RATIONALIZATION AND INDUSTRIAL POLICY MODIFICATIONS.

AS INITIAL STEPS IN THE PROCESS OF TARIFF RATIONALIZATION, AID ANTICIPATES THE GOM WILL:

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- (A) IMPOSE A CEILING OF A 120 PERCENT RATE ON TARIFFS (FISCAL DUTY, GENERAL DUTY, IMPORT SURCHARGE AND STAMP DUTY) ON IMPORTS FROM PREFERENTIAL SOURCES;
- (B) APPLY AN EQUIVALENT TARIFF COMPENSATING LEVEL TO BOTH IMPORTED AND LOCALLY PRODUCED GOODS WHICH ARE REVENUE

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SENSITIVE PRODUCTS.

THESE TARIFF REFORMS WILL REDUCE DISPARITIES IN EFFECTIVE TARIFF PROTECTION ACROSS THE INDUSTRIAL SECTOR. ALTHOUGH NOT A CONDITION OF THE GRANT, IT IS EXPECTED THAT THE GOVERNMENT WILL CONTINUE REVIEWING THE TARIFF SYSTEM, ESPECIALLY THE EFFECTS OF THE MEASURES OUTLINED ABOVE, IN ORDER TO SET IN PLACE AN EFFECTIVE INCENTIVE STRUCTURE THAT ENCOURAGES THE GROWTH OF EFFICIENT INDUSTRIES IN MAURITIUS.

FOR THE INDUSTRIAL POLICY, AID ANTICIPATES THE GOM WILL INTRODUCE A UNIFIED INCENTIVE SCHEME FOR ALL MANUFACTURERS TO ENCOURAGE THEM TO PRODUCE FOR EXPORT MARKETS. THIS NEW SCHEME WILL BE CALLED THE GOVERNMENT'S ENCOURAGEMENT TO MANUFACTURE SCHEME (GEMS). UNDER THE NEW SCHEME, FIRMS EXPORTING 100 PERCENT OF THEIR OUTPUT WILL BE ELIGIBLE FOR A GEMS CATEGORY A CERTIFICATE WHICH WILL ENABLE THE COMPANY TO ENJOY THE PRIVILEGE OF:

(A) EXEMPTION FROM DUTIES ON THE IMPORT OF EQUIPMENT, RAW MATERIALS AND OTHER INPUTS;

(B) PAYING ONLY 15% CORPORATE TAX (INSTEAD OF 35) DURING THE LIFETIME OF THE COMPANY AS LONG AS IT HOLDS THE GEMS CATEGORY A CERTIFICATE; AND

(C) EXEMPTION FROM INCOME TAX ON DIVIDENDS FOR THE FIRST TEN YEARS.

FIRMS EXPORTING LESS THAN 100% OF THEIR PRODUCTION WILL BE ELIGIBLE FOR A GEMS CATEGORY B CERTIFICATE. MANUFACTURERS IN THIS CATEGORY WILL PAY DUTY ON THEIR IMPORTS OF EQUIPMENT, RAW MATERIALS AND OTHER INPUTS, BUT WILL HAVE ACCESS TO IMPROVED DRAWBACK FACILITIES (SUCH AS CREDIT VOUCHERS) FOR THE SHARE OF THEIR OUTPUT THAT IS EXPORTED. AS AN EXPORT INCENTIVE TO DOMESTIC MANUFACTURERS, TAX REBATES INDEXED TO THE PERCENTAGE OF THE FIRM'S EXPORTS WILL ALSO BE ALLOWED UNDER THIS CERTIFICATE. THE TAX REBATES ARE SUCH THAT A GEMS CATEGORY B CERTIFICATE HOLDER, EXPORTING ALL ITS OUTPUT, WILL RECEIVE THE SAME TAX BENEFITS AS A CATEGORY A

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NAIROBI 43523

PS. THE 35 PERCENT CORPORATE TAX IS REDUCED BY 2 PERCENTAGE POINTS FOR EACH 10 PERCENT OF PRODUCTION EXPORTED.

FURTHER, EXISTING EPZ AND D.C. COMPANIES WILL BE ELIGIBLE TO OPT FOR THE GEMS SCHEME. ALTHOUGH THE D.C. CERTIFICATE SCHEME WILL BE DISCONTINUED, THE TAX ADVANTAGES OF CURRENT D.C. AND EPZ COMPANIES THAT DO NOT OPT FOR THE GEMS SCHEME WILL BE HONORED UNTIL THEIR CERTIFICATE EXPIRES.

WE LOOK FORWARD TO TIMELY ACTION TO IMPLEMENT THE PROPOSED POLICY REFORMS DISCUSSED ABOVE. SINCERELY YOURS, JOHN W. KOEHRING.

3. PLEASE SEND ANY MOF COMMENTS OR SUGGESTED CHANGES SOONEST. ALSO PLEASE CONFIRM THAT THE PROPOSED TARIFF CHANGES WOULD RESULT IN REDUCTIONS IN DUTY FOR ALCOHOLIC BEVERAGES, CIGARETTES, MOTOR VEHICLES, COLOR TELEVISION SETS, REFRIGERATORS AND OTHER CONSUMER GOODS AS REPORTED TO AID/W IN REFTEL, PARA 4. TRAIL
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NAIROBI 43523

MINISTRY OF FINANCE



PORT LOUIS - MAURITIUS

In reply please quote GE/G/8/205.....

Date 5th August 1987

H.E. Mr. D. Palmer,
Ambassador of the United States of America,
Port Louis.

Your Excellency,

US - AFRICAN ECONOMIC POLICY REFORM PROGRAM - 2ND TRANCHE

We refer to the Balance of Payment support of US \$ 5m granted by the US Government to Mauritius in 1985 under the African Economic Policy Reform Program.

2. This Grant Agreement was signed in September 1985 and a First Tranche amounting to \$2 m was thereafter disbursed in favour of Mauritius. The second tranche of \$3 m was originally scheduled for release by April 1986 after submission of evidence by the Government of Mauritius that progress had been made in tariff reforms and in modifying the Government's industrial incentive program to increase international competitiveness of local manufacturers.

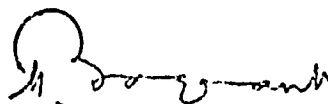
3. In relation to tariff simplification Government of Mauritius has decided to reduce tariffs over two stages. We have already reduced the maximum tariffs on imports from preferential sources to 127% (inclusive of the stamp duty of 17%). We propose to reduce the maximum tariffs on imports from preferential sources to 107% (inclusive of 17% stamp duty) in the course of the current financial year. In addition to these Government has removed all taxes on a number of commodities like Textiles, buses for public transport, tractors, chassis for lorries, inputs for leather industry, printing equipment and paper etc. (The list of these reductions is attached at appendix I of this letter).

4. For the Industrial Incentive Program, an Industrial Buildings Incentive Act was passed in July 1986 (copy of which has already been sent to you). I am enclosing copy of the pamphlet from MEDIA at Appendix II which highlights the incentives provided to this sector.

5. As you may be aware both the World Bank and the ADB loans for the Industrial Sector have been approved. The conditions for the effectiveness of these loans have all been fulfilled and we have in fact already sent withdrawal applications to the African Development Bank. Please find enclosed a set of these conditions which apply to both loans.

6. We believe we have now satisfactorily met the benchmarks originally set for the release of the second tranche of the AEPRP grant. During discussions with USAID missions we have emphasized the need for the Government to maintain an adequate level of foreign exchange reserves to meet the increasing import requirements of the EPZ sector and to enable the continuation of the reform initiated. It would be a pity indeed if this drive were to be hampered due to a shortage of foreign exchange. We would therefore be grateful if arrangements could be made for the early release of the second tranche of US \$3 million.

Yours faithfully,



(M. Baguant)
Financial Secretary

ANNEX C

LIST OF PERSONS CONTACTED

CONSULTANT'S SCOPE OF WORK

BEST AVAILABLE COPY

LIST OF PERSONS VISITED

1. Mr. M. Baguant, Financial Secretary, Ministry of Finance
2. Mr. S. Seegoolam, Administrative Officer, Ministry of Finance
3. Mr. R. Bheenick, Director, Ministry of Economic Planning and Development
4. Mr. Noor Mohammed Zakaria, Chairman and Managing Director,
- Oceana Textiles Mills
5. Mr. Mahomed Baboo, Financial Director, Oceana Textile Mills
6. Mr. Rudra, General Manager, Bata Shoe Company
7. Mr. Paraschand Hurry, Deputy Controller of Customs, Customs and
- Excise Department
8. Mr. Lo-Ting-Lam, Manager, National Shoe Co.
9. Mr. Ranapartab Tacouri, Managing Director, Bank of Mauritius
10. Mr. A.K. Prithipaul, Manager, Exchange Control Office, Bank of Mauritius
11. Mr. Prem Mohith, Permanent Secretary, Ministry of Industry
12. Mr. N. Gopaul, Manager, Marlon Shirt Factory
13. Mr. Rajakrishna Chellapermal, Trade Promotion Officer, Mauritius
- Chamber of Commerce and Industry
14. Mr. Maurice Palleguin, Trade Adviser, Mauritius Chamber of Commerce
- and Industry
15. Mr. Mustun Currimjee, Managing Director, Soap & Allied Industries Ltd
16. Mr. Abdulla Mahomed, Financial Director, Currimjee Jeewanjee Group
17. Mr. Ashraf Currimjee, Manager, Soap & Allied Industries Ltd.
18. Mr. Derek Taylor, Chief Executive, Rogers & Co. Ltd.
19. Mr. Tim Taylor, Director, Planning and Development
20. Mr. S.M. Chitnis, Managing Director, Development Bank of Mauritius
21. Mr. Christian Dalais, Chief Executive & Managing Director,
- Ireland Blyth Ltd.
22. Mr. Colin Smith, Financial Director, Ireland Blyth Limited
23. Mr. C. Bhadain, Director, MEDIA
24. Lady Deo Dookun, Mauritius Cosmetics Ltd.
25. Mr. Pokun, Head of SIDO, Ministry of Industry
26. Mr. Lindsay Edwards, Manager, Domestic Appliances Dept, JBL