

## SCHEDULE

Article 21(2)

1. Beverages containing alcohol.
2. Tobacco products.
3. Any motor road vehicle which, by its type of construction and equipment, is designed for and capable of transporting more than nine persons including the driver, or goods, or any special purpose vehicle or mobile workshop.
4. Articles, other than portable instruments of the applied or liberal arts, used in the exercise of a trade or profession before his death by the person from whom the legatee has acquired them.
5. Stocks of new materials and finished or semi-finished products.
6. Livestock and stocks of agricultural products exceeding the quantities appropriate to normal family requirements.