LEGAL NOTICE No. 239

REPUBLIC OF TRINIDAD AND TOBAGO

THE PROVISIONAL COLLECTION OF TAXES ACT, CHAP. 74:01

ORDER

MADE BY THE PRESIDENT UNDER SECTION 3 OF THE PROVISIONAL COLLECTION OF TAXES ACT

THE PROVISIONAL COLLECTION OF TAXES ORDER, 1990

1. This Order may be cited as the Provisional Collection of Taxes Order, 1990. Citation

2. The Schedule to the Registration of Clubs Regulations, 1955 is amended by deleting the words "six miles" occurring in paragraphs (*b*) and (*c*) and substituting therefor, the words "ten kilometres". Chap. 21:01 amended

3. The Old Age Pensions Act is amended in section 3(1) by deleting the words "two hundred and forty-five" and substituting therefor, the words "two hundred and sixty". Chap. 32:02 amended

4. The Copra Products Control Act is amended: Chap. 64:30 amended

(*a*) in section 5—

(i) by deleting the word "gallon" occurring in line one of paragraph (*a*) and substituting therefor, the word "litre";

(ii) by deleting the words "ten cents" occurring in lines three and four of paragraph (*a*) and substituting therefor, the words "three cents";

(iii) by deleting the words "one hundred pounds" occurring in line one of paragraph (*b*) and substituting therefor, the words "forty-five kilograms"; and

(iv) by deleting the word "forty-two" occurring in line four of paragraph (*b*) and substituting therefor, the word "sixty";

(*b*) in section 8(2)—

(i) by deleting the words "one hundred pounds" occurring in line three and substituting therefor, the words "forty-five kilograms"; and

(ii) by deleting the words "six and two-thirds gallons" occurring in line four and substituting therefor, the words "thirty litre's'; and

(*c*) in section 9(1)—

(i) by deleting the words "three dollars" occurring in lines two and four and substituting therefor, the words "three dollars and thirty cents"; and

(ii) by deleting the words "one hundred pounds" occurring in lines two, five and eight and substituting therefor, the words "forty-five kilograms".

Chap. 75:01 amended

5. The Income Tax Act is amended:

(*a*) in section 8(1) by adding immediately after paragraph (*n*) the following new paragraphs:

"(*o*) pensions payable under the National Insurance Act; Chap. 32:01

(*p*) interest payable to resident individuals sixty years of age and over on savings or other accounts with banks or other financial institutions or with any person carrying on a trade or business who in the ordinary course of operations receives and retains money in such circumstances that interest becomes payable;

(*q*) interest accrued on deposits in a savings account referred to in section 8A as a 'Savings Account Free of Tax'.";

(*b*) by adding immediately after section 8, the following new section:

"Savings Account Free of Tax

"8A. (1) For the purposes of this section an account is a Savings Account Free of Tax (hereinafter referred to as a "SAF—T account") where—

(*a*) it is held with a bank licensed under the Banking Act or with a credit union registered under the Co-operative Societies Act; Chap. 79:01 Chap. 81:03

(*b*) the account is not a joint account or held on behalf of another person;

(*c*) the account is not connected to any other account or used as collateral for a loan;

(*d*) withdrawals from the account do not cause the balance of the account to fall below the aggregate of the sums deposited, which aggregate shall not include interest credited to the account;

(*e*) the account is maintained until the expiration of five years from the date on which it is opened or until the death of the holder, whichever is sooner;

(*f*) not more than four thousand dollars is deposited in the first year of operation of the account, nor more than two thousand four hundred dollars in any succeeding period of twelve months, save that the aggregate of the sums deposited over a five-year period excluding interest credited to the account, shall not exceed twelve thousand dollars.

(2) Every bank, financial institution or credit union with which a SAF—T account is opened shall inform the Central Bank at the end of each year of the quantum of SAF—T accounts opened with it and of the total amount of deposits made.

(3) Where a person fails to comply with any of the conditions set out in subsection (1), he shall forfeit all of the tax benefits that have accrued to him in each year of the five-year period.";

(*c*) in section 34A by deleting subsection (3) and substituting therefor the following subsection:

"(3) This section does not apply to resident individuals sixty years of age or over.";

(*d*) in section 71(2) by deleting the words "two years" occurring in line two and substituting therefor, the words "one year".

6. The Stamp Duty Act is amended: Chap. 76:01 amended

(*a*) in the First Schedule—

(i) under the heading "Customs entries in respect of imported goods" by deleting paragraph (*f*) and substituting therefor, the following paragraphs:

"(*f*) the items listed in the Fourth Schedule;

(*g*) items listed in the Second Schedule to the Table of Exemptions contained in the Customs and Excise Tariff and Trade Classification except—

academic robes; cotton goods (Sea Island); emblems; printing supplies (excluding newsprint); mosquito net and nettings; protective clothing and equipment; goods for television, broadcasting and amateur radio operators; equipment for health institutions; tombstones and memorials; field crates for the citrus industry; coverings or packages; containers of all kinds; aircraft and components, ground equipment, fuel and lubricants and stores for use in flight, to be used other than by scheduled air carriers; goods which are permitted to be imported in special circumstances without payment of duty under the provisions of specific enactments.";

(ii) under the heading "Conveyance or transfer on sale of any property:"—

(A) by inserting immediately after the heading, the words—

"(1) Conveyance or transfer on sale of property other than residential property—";

(B) by inserting immediately before the exemption, the words—

"(2) Conveyance or transfer on sale of residential property—

Where the amount or value of the

consideration for the sale—

exceeds three hundred thousand dollars but does not exceed three hundred and fifty thousand dollars..... two per cent;

exceeds three hundred and fifty thousand dollars.....five per cent.";

(C) by adding the following new exemption—

"Residential Property

Conveyance or transfer on sale of residential property where the amount or value of the consideration for the sale does not exceed three hundred thousand dollars.";

and

(D) by adding immediately after the exemption, the words—

"For the purposes of the subject matter relating to the conveyance or transfer on sale of any property, "residential property" means property upon which a house has been erected and which is used wholly or mainly for residential purposes."; and

(iii) under the heading "Lease for any definite term or for any indefinite term", by adding the following new exemption and definition:

"Lease of residential property where the consideration for such lease is not by way of rent and such consideration is less than three hundred thousand dollars.

For the purposes of this exemption, "residential property" means property upon which a house has been erected and which is used wholly or mainly for residential purposes.";

(iv) under the heading "Mortgage, Bond, Debenture, Covenant, Bill of Sale or Warrant of Attorney to confess and enter up judgment:", by adding the following new exemption and definition:

"Mortgage deeds in respect of residential property where the sum secured by the mortgage does not exceed two hundred and seventy thousand dollars.

For the purposes of this new exemption, "residential property" means property upon which a house has been erected and which is used wholly or mainly for residential purposes.";

(*b*) in the Second Schedule—

(i) by deleting items 4, 5, 7, 14 and 21 and substituting therefor, respectively, the following:

"4. Onions, preserved and unpreserved

5. Garlic, preserved and unpreserved

7. Carrots, fresh, preserved or cooked

14. Cod fish, dried, in tins, salted or in brine
21. Goat meat and goat offals";

(ii) by adding after item 30, the following new item:

"31. Canned tuna.";

(*c*) in the Third Schedule by deleting item 9 and substituting therefor the following:

"9. Insecticides, herbicides, fungicides, nematocides, weed-killers and vermin killers for agricultural use; equipment for use in spraying in agriculture and identifiable spares therefor";

(*d*) by adding immediately after the Third Schedule the following new Schedule:

"FOURTH SCHEDULE

1. Building Materials:
   (*a*) Terrazo Chips
   (*b*) Terrazo Strips;
   (*c*) Binding Wire—16 Gauge BA;
   (*d*) Pre-formed aluminum sheets;
   (*e*) Roof-rolls and sheets of material (excluding asbestos);
   (*f*) Sheet piling;
   (*g*) Hinges;
   (*h*) Tower-Barrel bolts;
   (*i*) Other fittings for doors (of plastic);
   (*j*) Other fittings for doors (of metal);
   (*k*) Galvanized Iron (Brass, Chrome plated or otherwise);
   (*l*) Steel Pipes and fittings (up to 6.354 cm diam.);
   (*m*) Sanitary fixtures and fittings other than those made of plastic such as baths, sinks, shower trays, toilet roll holders and soap dishes;
   (*n*) Ceiling tiles, including suspended ceiling and suspension fittings (plastic and other materials);
   (*o*) Plastic laminates;
   (*p*) Plyboard, blackboard, laminated board, batten board and similar laminated wood products (including veneer panels and sheets), inlaid wood and parquetry;
   (*q*) Cellular wood panels whether or not faced with base metals;
   (*r*) Improved wood in sheets, blocks or the like;
   (*s*) Reconstituted wood being wood shavings, wood chips, sawdust, wood flour or other ligneous waste, agglomerated with natural or artificial resins or other organic binding substances in sheets, blocks or the like;
   (*t*) Polyvinyl sidings and seffits (plastic);
   (*u*) Sheet glass, float or polished glass, antisun glass.

2. Fire detection equipment certified as such by the Chief Fire Officer and admitted as such by the Comptroller.

3. Family portraits.

4. Professional robes.

5. Goods imported for or on behalf of the Order of St. John and the Trinidad and Tobago Red Cross Society.".

7. The Finance Act, 1987 is amended in section 3 by deleting subsection (2) and substituting therefor, the following: Act No. 14 of 1987 amended

"(2) Subsection (1) does not apply to individuals—

(*a*) under the age of sixteen years;

(*b*) who have attained the age of sixty years.".

Act No. 37 of 1989 amended

8. The Value Added Tax Act, 1989 is amended:

(*a*) by deleting section 12 and substituting therefor the following:

"Value of imported goods

"12. For the purposes of this Act, the value of goods imported into Trinidad and Tobago is the total of the amount of—

(*a*) the value of the goods determined in accordance with the Sixth Schedule of the Customs Act (whether or not duty is payable under that Act); and

(*b*) any duties, taxes (other than the tax charged under this Act) and other charges that are charged, paid or payable upon the entry of imported goods.";

(*b*) by deleting section 13;

(*c*) in section 44 by deleting the words "item 3, 15 or 29" occurring in paragraph (*a*) and substituting therefor, the words "item 6, 20 or 43".

Chap. 78:50 amended

9. The Excise (General Provisions) Act is amended:

(*a*) in section 3—

(i) by deleting the words "95° Fahrenheit" wherever occurring and substituting therefor, the words "35° Celsius";

(ii) by deleting the word "Centigrade" wherever occurring and substituting therefor, the word "Celsius";

(*b*) in section 17 by deleting the word "imperial" occurring in line eight and substituting therefor, the word "metric".

G.N. No. 71 of 1956 amended

10. The Resolution passed on 18th May, 1956 in accordance with the Excise (General Provisions) Act by which an excise duty is imposed on spirits distilled for use in the manufacture of flavouring essences at the rate of seventy cents on every litre of the strength of proof as ascertained by Sikes's hydrometer, and so in proportion for any part of a litre or for any greater or less strength is amended to vary that rate to one dollar and twenty-three cents on every litre of alcohol as ascertained by the designated hydrometer, and so in proportion for any part of a litre of alcohol.

G.N. No. 142 of 1967 amended

11. The Resolution passed on 28th November, 1967 in accordance with the Excise (General Provisions) Act by which an excise duty is imposed on Blended Whisky manufactured in Trinidad and Tobago at the rate of twenty-one dollars per proof gallon is amended—

(*a*) by deleting paragraph (*a*) and substituting therefor, the following:

"(*a*) there shall be imposed in respect of Blended Whisky manufactured in Trinidad and Tobago excise duty calculated according to the alcoholic strength of such Blended Whisky at the rate specified in the Excise Duty (Alcoholic Beverages) Orders made from time to time under section 13(2);"; and

(*b*) by deleting the definition of "proof".

12. The Excise Regulations, 1934 are amended: Chap. 78:50 amended

(*a*) in regulation 2(*a*) by deleting the words "gallons at every half inch" and substituting therefor, the words "litres at every 1.3 centimetres";

(*b*) in regulation 10—

(i) by deleting the words "two and one half inches" occuring in line two of paragraph (*a*) and substituting therefor, the words "6.4 centimetres";

(ii) by deleting the word "acres" occurring in paragraph (*c*) (v) and substituting therefor, the word "hectares";

(*c*) in the First Schedule by deleting the words "60 degrees Fahrenheit' wherever they occur and substituting therefor, the words "15.6 degrees Celsius";

(*d*) in the Second Schedule by deleting the word "Gals." wherever it occurs and substituting therefor, the word "litres";

(*e*) in the Third Schedule—

(i) by deleting the word "gallon" wherever it occurs and substituting therefor, the word "litres";

(ii) by deleting the word "acres" occurring in the heading of the fourth column and substituting therefor, the word "hectares";

(*f*) in the Fourth Schedule by deleting the word "gallons" occurring in line two of the Form of Declaration and substituting therefor, the word "litres".

13. The Excise (Fees) Regulations, 1957 are amended: G.N. No. 43 of 1957 amended

(*a*) in regulation 4(2)—

(i) by deleting the words "50 inches" occurring in line six and substituting therefor, the words "125 centimetres";

(ii) by deleting the words "80 inches" occurring in line seven and substituting therefor, the words "200 centimetres";

(iii) by deleting the words "110 inches" occurring in lines eight and nine and substituting therefor, the words "275 centimetres"; and

(*b*) in regulation 5 by deleting the words "120 liquid gallons" wherever they occur and substituting therefor, the words "545 litres."

14. The Liquor Licences Act is amended: Chap. 84:10 amended

(*a*) in section 2—

(i) by deleting the words "two per cent of proof spirits" occurring in line five of the definition of "beer" and substituting therefor, the words "1.2 per cent Alc./Vol.";

(ii) by deleting the words "forty-two per cent of proof spirits" occurring in line seven of the definition of "spirits" and substituting therefor, the words "24.1 per cent Alc./Vol.";

(*b*) in section 21:

(i) by deleting the words "a quarter of a mile" occurring in line four of subsection (1) and substituting therefor, the words "four hundred metres";

(*c*) in the First Schedule—

(i) by deleting the words "6 2/5 acres" occurring in line ten of the paragraph headed "Couva North" and substituting therefor, the words "2.5 hectares";

(ii) by deleting the words "15 acres, 1 rood, 8 perches" occurring in line three of the paragraph headed "Sangre Grande North" and substituting therefor, the words "6.2 hectares";

(iii) in the paragraph headed "Sangre Grande East", by deleting the words "ten-acre", "six-acre", "3 acres, 0 rood, 37 perches" and "15 acres, 1 rood, 8 perches" occurring therein and substituting therefor, the words "four-hectare", "2.4 hectares", "1.3 hectares" and "6.2 hectares" respectively;

(iv) by deleting the words "460,000 links" occurring in lines nine and twelve of the paragraph headed "Area" and the words "350 feet" occurring in line twenty of that paragraph and substituting therefor, the words "92.5 kilometres" and the words "107 metres" respectively;

(*d*) by repealing and replacing the Second Schedule as follows:

"SECOND SCHEDULE

(*Section* 8)

DUTIES

Spirit Retailer's Licence	For Port-of-Spain and San Fernando	and within 800 metres	$2,500 a year or if permitted under sec. 15, $700 per quarter
	For any other town	and within 800 metres thereof (except that portion of Morvant which lies within 800 metres of Port-of-Spain)	$1,500 a year and $450 per quarter if permitted under sec. 15
	Elsewhere ...		$800 a year and $250 per quarter if permitted under sec. 15
Wine Retailer's Licence	For Port-of-Spain and San Fernando	and within 800 metres	$500 a year
	For any other town	and within 800 metres (except that portion of Morvant which lies within 800 metres of Port-of-Spain)	$400 a year
	Elsewhere ...		$300 a year

Hotel Spirit Licence	Hotels with up ot 15 bedrooms 16 to 49 bedrooms 50 to 150 bedrooms		$1,000 a year
	more than 150 bedrooms		$1,200 a year
Special Hotel Licence	Hotels with up to 15 bedrooms		$2,000 a year
	16 to 49 bedrooms		$2,500 a year
	50 to 150 bedrooms		$3,000 a year
	more than 150 bedrooms		$4,000 a year
Restaurant Licence	For Port-of-Spain and San Fernando	and within 800 metres	$2,000 a year
	For any other town	and within 800 metres thereof (except that portion of Morvant which lies within 800 metres of Port-of-Spain)	$1,700 a year
	Elsewhere		$1,500 a year
Night Bar Licence	For Port-of-Spain and San Fernando	and within 800 metres	$3,000 a year
	For any other town	800 metres thereof (except that portion of Morvant which lies within 800 metres of Port-of-Spain)	$2,500 a year
	Elsewhere		$2,000 a year
Transfer Fee under section 31 or section 32			$50
Occasional Licence under section 40 or 44			$200
Spirit Grocer's Licence	For Port-of-Spain and San Fernando	and within 800 metres thereof	$2,000 a year, or if permitted under sec. 15, $550 per quarter
	For any other town	and within 800 metres thereof (except that portion of Morvant which lies within 800 metres of Port-of-Spain)	$1,600 a year, or if permitted under sec. 15, $500 per quarter
	Elsewhere		$1,000 a year, or if permitted under sec. 15, $300 per quarter
Spirit Dealer's Licence			$1,200 a year
Wine Merchant's Licence			$300 a year".

G.N. No. 195 of 1955 amended

15. The Liquor Licences Regulations, 1955 are amended:

(*a*) in regulation 2 by deleting the words "two inches in height and not less than a quarter of an inch" occurring in lines three and four and substituting therefor, the words "fifty millimetres in height and not less than six millimetres";

(*b*) in the Schedule—

(i) by deleting the form entitled "Special Restaurant Licence";

(ii) by deleting the words "one gallon" occurring in the line above the heading of the form entitled "Certificate for removing Spirits from the Premises of a person licensed to sell spirits or of a Compounder" and substituting therefor, the words "4.5 litres";

(iii) by deleting the words "Gallons" and the words "proof Galls." occurring in the form entitled "Spirit Stock Book" and substituting therefor, the word "Litres" and the words "litres of Alcohol" respectively.

L.N. No. 87 of 1984 amended

16. The Schedule to the Shop (Opening Hours) Order, 1984 is amended by deleting the provisions relating to "Special Restaurant Licence issued under the Liquor Licences Act".

Chap. 87:52 amended

17. The Brewery Act is amended:

(*a*) in section 2—

(i) by deleting the words "two per cent of proof spirit" occurring in line five of the definition of "beer" and substituting therefor, the words "1½ per cent Alc./Vol.";

(ii) by deleting the words "2 per cent proof spirit" occurring in line two of the definition of "shandy" and substituting therefor, the words "1½ per cent Alc./Vol.";

(*b*) in section 3—

(i) by deleting the words "one gallon or twelve reputed pint bottles" occurring in lines three and four of subsection (3) and substituting therefor, the words "four and one half litres or twelve bottles of three hundred and seventy-five millilitres each";

(ii) by deleting the words "one gallon or twelve reputed pint bottles" occurring in lines one and two of subsection (5) and substituting therefor, the words "four and one half litres or twelve bottles of three hundred and seventy-five millilitres each";

(*c*) by repealing and replacing section 4 as follows:

"Unit of material

4. Nineteen kilograms weight of malt or corn of any description, or 14.5 kilograms weight of prepared grist, or 12.7 kilograms weight of sugar, shall be a unit of material; and the expression "unit of material" includes its equivalents or any such quantities of malt, corn, prepared grist and sugar or any two or more of

these materials, as by relation to such equivalents shall be equal to such unit of material.";

(*d*) in section 5—

(i) by repealing and replacing subsection (1) as follows:

"(1) Every brewer shall be deemed to have brewed 81 litres of wort of the gravity of one thousand and fifty degrees for every unit of material entered or used by him in brewing.";

(ii) by deleting the word "gallon" occurring in line two of subsection (2) and substituting therefor, the word "litre";

(*e*) in section 7(1) by deleting the words "sixty degrees Fahrenheit" occurring in lines four and five and substituting therefor, the words "fifteen degrees Celsius";

(*f*) in section 8(*a*) by deleting the words "sixty or eighty degrees Fahrenheit" occurring in line three and substituting therefor, the words "fifteen or twenty-six degrees Celsius".

18. The Spirits and Spirit Compounds Act is amended: Chap. 87:54 amended

(*a*) in section 2—

(i) by inserting in appropriate alphabetical order the following new definitions:

" "alcohol" means ethanol or ethyl alcohol;

"alcoholic strength by volume" or "Alc./Vol." means the ratio of the volume of pure alcohol present in a mixture of alcohol and water at 20° Celsius to the total volume of the mixture at the same temperature;

"designated hydrometer" means the hydrometer permitted to be used in the Organisation Internationale de Metrologie Legale system of alcoholic strength measurement;";

(ii) by deleting the definitions of "gallon" and "proof";

(iii) by deleting the words "ten per cent of proof spirit" occurring in line six of the definition of "compounds" and substituting therefor, the words "5.8 per cent Alc./Vol.";

(iv) by repealing and replacing the definition of "obscuration" as follows:

" "obscuration" means the difference between the true strength of any spirits or compounds as ascertained in accordance with section 153, and the strength indicated by the direct application of the designated hydrometer to such spirits or compounds, and expressed as "per cent Alc./Vol. at 20° Celsius";";

(v) by inserting immediately after the word "spirits" occurring in line two of the definition of "package", the words ", and includes a combination of such vessels packed or stacked so as to form one unit when only for use in vatting";

(*b*) in section 10 by deleting the words "four hundred gallons" occurring in line three and substituting therefor, the words "one thousand eight hundred and eighteen litres", and by deleting the words "five hundred proof gallons" occurring in line five and substituting therefor, the words "one thousand, two hundred and ninety-five litres of alcohol";

(*c*) in section 15 by deleting the words "24 gallons contained in one package or less than 1.5 gallons" occurring in lines seven and eight and substituting therefor, the words "one hundred and ten litres contained in one package or less than six litres";

(*d*) in section 16 by deleting the words "one quarter of a mile" occurring in lines three and four and substituting therefor, the words "four hundred metres";

(*e*) in section 25—

(i) by inserting immediately after the word "calculated" occurring in line two, the word "either";

(ii) by deleting the word "Sikes's" occurring in line four and substituting therefor, the words "the designated";

(iii) by adding immediately after the word "purpose" occurring in line four, the words ", or by reading of the meter attached to the machine by which the spirits have been dispensed into the package";

(*f*) in section 26 by deleting the words "and weights for the purpose of weighing" occurring in lines one and two and substituting therefor, the words ", weights and meters for the purpose of weighing and measuring";

(*g*) by repealing and replacing section 27 as follows:

"Description of scales, weights and meters

27. (1) The scales shall be ordinary beam or platform scales capable of weighing six hundred and five kilograms, and the weights shall be based on Standard International units and be capable of weighing to the nearest 454 grams and any weight up to six hundred and five kilograms.

(2) Meters shall be of a type approved by the Comptroller, subject to such regulations made under this Act.";

(*h*) in section 28 by deleting the words "scales and weights" occurring in lines one and two and substituting therefor, the words "scales, weights and meters";

(*i*) in section 29—

(i) by deleting the words "scales and weights" occurring in lines one and two and substituting therefor, the words "scales, weights and meters";

(ii) by deleting the words "weigh and assist in weighing" occurring in lines three and four and substituting therefor, the words "weigh and measure and assist in weighing and measuring";

(*j*) in section 30(2)—

(i) by deleting the words "scales or weights" occurring in line two of paragraph (*a*) and substituting therefor, the words "scales, weights or meters";

(ii) by deleting the words "scales and weights" occurring in line eleven and substituting therefor, the words "scales, weights and meters";

(*k*) in section 37(1)(*d*) by deleting the word "gallons" occurring in line three and substituting therefor, the word "litres";

(*l*) in section 58 by deleting the words "twenty-four gallons" occurring in lines two and three and substituting therefor, the words "one hundred and ten litres";

(*m*) in section 62 by deleting the words "twenty-four gallons" occurring in line sixteen and substituting therefor, the words "one hundred and ten litres";

(*n*) in section 68 by deleting the word "gallons" occurring in line five and substituting therefor, the word "litres";

(*o*) in section 71(2) by deleting the words "spirits at proof" occurring in line two and substituting therefor, the word "alcohol";

(*p*) in section 72 by deleting the words "two gallons" occurring in line four and substituting therefor, the words "nine litres";

(*q*) in section 73 by deleting the words "0.75 gallon" occurring in line four and substituting therefor, the words "3.4 litres";

(*r*) in section 75—

(i) by deleting the words "litre of spirits" occurring in line two and substituting therefor, the words "litre of alcohol";

(ii) by deleting the words "strength of proof, as ascertained by Sikes's hydrometer" occurring in line five and substituting therefor, the words "alcoholic strength by volume, as ascertained by the designated hydrometer";

(iii) by deleting the words "fifty cents" occurring in line six and substituting therefor, the words "eighty-eight cents";

(*s*) in section 83 by deleting the word "gallon" occurring in line two and the words "strength of proof as ascertained by Sike's hydrometer, a duty of thirty-five cents" occurring in lines five and six and substituting therefor, the word "litre" and the words "alcoholic strength by volume as ascertained by the designated hydrometer, a duty of sixty-one cents" respectively;

(*t*) in section 84(1) by deleting the word "gallons" occurring in line six and substituting therefor, the word "litres";

(*u*) by repealing and replacing section 88(2) as follows:

"(2) If, after making allowances for the spirits received at, and the medicinal spirits removed from licensed premises since the last account taken of the stock of a licensee, any

officer finds that the quantity of alcohol in the spirits differs from the quantity of alcohol which ought to be in the spirits in his possession, the excess shall be deemed to be spirits illegally received and a quantity of spirits in the medicinal spirits in litres of alcohol equal to the excess shall be forfeited and may be seized out of any part of the stock of the licensee by any officer and the licensee is liable to a fine of one hundred dollars for every litre of alcohol of the excess, without prejudice to any other penalty to which he may be liable under this Act.

(3) If the officer, proceeding under subsection (2), finds that the quantity of spirits and medicinal spirits found in the stock, custody or possession of a licensee is less than the quantity which ought to be on hand, the deficit shall be deemed to be spirits illegally disposed of and the licensee is liable to a fine of one hundred dollars for every litre of alcohol of the deficit without prejudice to any other penalty to which he may be liable under this Act, except that a licensee shall not be liable to the fine if the deficit is shown to the satisfaction of the Comptroller to be due to evaporation, accidental leakage or other unavoidable cause.";

(*v*) in section 100(1) by deleting the word "gallons" occurring in line seven and substituting therefor, the word "litres";

(*w*) by repealing and replacing section 105(2) as follows:

"(2) If at anytime when an account is taken and a balance struck of the quantity of alcohol for use in the manufacture of vinegar the quantity of spirits on the licensed premises differs from the quantity of spirits which ought to be on these premises according to any accounts required by regulations made under this Act, then subject to subsection (3)—

(*a*) if the former quantity exceeds the latter by more than 1 per cent, such quantity of spirits equal to the excess or such part thereof as the Comptroller may determine, shall be liable to forfeiture;

(*b*) if the former quantity is less than the latter by more than 2 per cent, the licensee shall on demand by the Comptroller pay on the deficiency or such part thereof as the Comptroller may specify, the duty payable on spirits at the highest rate.

(3) A licensee is not liable for the payment of duty under subsection (2) if the deficit is shown to the satisfaction of the Comptroller to be due to evaporation, accidental leakage or other unavoidable cause.";

(*x*) in section 118—

(i) by deleting the words "twenty-four gallons at a strength not less than thirty-five per cent overproof" occurring in lines two and three of subsection (2) and substituting therefor, the words "one hundred and ten litres at a strength not less than 77 per cent Alc./Vol.";

(ii) by deleting the words "one ninth" occurring in line three of subsection (3) and substituting therefor, the words "ten per cent";

(*y*) in section 119(1) by deleting the words "five gallons" occurring in line three and substituting therefor, the words "twenty-seven litres";

(*z*) in section 120(1) by deleting the words "a stock account of all spirits computed at proof" occurring in lines one and two and substituting therefor, the words "an account of all alcohol contained in spirits";

(*aa*) in section 121(1)—

(i) by deleting the words "fifty gallons" occurring in line three of paragraph (*c*) and substituting therefor, the words "two hundred and twenty-seven litres";

(ii) by deleting the words "one gallon" occurring in line two of paragraph (*e*) and substituting therefor, the words "4.5 litres";

(*bb*) in section 129(1) by deleting the words "proof gallon" occurring in line twelve and substituting therefor, the words "litre of alcohol";

(*cc*) in section 139 by deleting the words—

(i) "proof gallon" occurring in lines six and eleven and substituting therefor, the words "litre of alcohol";

(ii) "two gallons of proof spirit per cent" occurring in lines thirteen and fourteen and substituting therefor, the words "5.2 litres of alcohol";

(iii) "one half gallon of proof spirit per cent" occurring in lines fifteen and sixteen and substituting therefor, the words "1.3 litres of alcohol";

(iv) "one gallon of proof spirit per cent" occurring in lines sixteen and seventeen and substituting therefor, the words "two and one half litres of alcohol";

(*dd*) by repealing and replacing section 142 as follows:

"Forfeiture of spirits

142. If at any time on the taking of an account by an officer, or the spirits in the stock or possession of a compounder or person licensed to sell spirits, the quantity of spirits is found to exceed the quantity which ought to be in his possession in any stock book required under this Act to be kept by the compounder or person licensed to sell spirits, such a quantity of spirits equal to the excess shall be liable to forfeiture and the compounder or person licensed to sell spirits is liable on summary conviction to a penalty of double the duty at the highest rate on a quantity of spirits equal to the excess.";

(*ee*) in section 151 by deleting the word "Sikes's" occurring in line three and substituting therefor, the words "the designated";

(*ff*) in section 153 by deleting the word "Sikes's" occurring in line two and substituting therefor, the words "the designated".

G.N. No. 196 of 1955 amended

19. The Spirits and Spirit Compounds (Distillery) Regulations, 1955 are amended:

(*a*) in regulation 3 by deleting the words "one proof gallon of spirits will be made from every one hundred gallons of wash for each five degrees" occurring in lines two and three of subsection (3), and substituting therefor, the words "2.6 litres of alcohol will be made from every 455 litres of wash for each 5 degrees";

(*b*) in regulation 4—

(i) by deleting the words "proof gallons" occurring in lines two and three of subregulation (3) and substituting therefor, the words "litres of alcohol";

(ii) by deleting the words "proof gallons" occurring in lines two, five and six of subregulation (4) and substituting therefor, the words "litres of alcohol";

(*c*) in regulation 5(3) by deleting the word "inches" occurring in line four and substituting therefor, the word "centimetres" and by deleting the words "Proof Gallon" occurring in line five and substituting therefor, the words "Litres of Alcohol";

(*d*) by revoking and replacing regulation 6(2) as follows:

"(2) The number of litres shall be found from the tables supplied for use with the designated hydrometer, which show the quantity by relation to the spirit indication and the net weight of the spirits. Care must be taken to ensure that the spirits when weighed are at the same temperature (and consequently show the same indication) as when the indication is taken. Every cask must be full to the bung. The weight empty of the cask must be correctly ascertained, and each cask inverted, rocked and examined to ensure that it is empty immediately prior to weighing. In casks of 360 litres or upwards, parts of a litre are to be disregarded in the capacity; otherwise the capacity is to be ascertained to the nearest litre. Casks, whether empty or full, must be weighed to .5 of a kilogram, in the former case the weights to preponderate, and in the latter the cask. Before a cask is sent out on ullage, the permission of the proper officer must be obtained, and the quantity of spirits found by gauge, the capacity being found by weighing or gauge, as the officer shall elect.";

(*e*) in regulation 7 by deleting the words—

(i) "per cent Proof Spirit" occurring in lines five and six and substituting therefor, the words "per cent Alc./Vol";

(ii) "Spirits Proof Gallons" occurring in line seven and substituting therefor, the words "Litres of Alcohol.";

(iii) "Total Liquid Gallons" occurring in lines seven and eight and substituting therefor, the words "Total Litres";

(*f*) in regulation 9 by deleting—

(i) the words "one-twentieth of an inch" occurring in lines eight and nine of paragraph (*c*) and substituting therefor, the words "1.3 millimetres";

(ii) the word "gallon" occurring in line eight of paragraph (*k*) and the words "1,500 liquid gallons" occurring in lines seven and eighteen of that paragraph and substituting therefor, the word "litres" and the words "68.2 hectolitres" respectively.

20. Regulation 7(*a*) of the Warehousing of Spirits Regulations, 1945 is amended by deleting the words "sixty gallons" occurring in lines four and six and substituting therefor, the words "two hundred and seventy-two litres". G.N. No. 45 of 1945 amended

21. Regulation 2 of the Spirits and Spirit Compounds (Exportation from Warehouse) Regulations, 1959 is amended by deleting the words "16 $\frac{2}{3}$ hundredths of a gallon" occurring in lines four and five and substituting therefor, the words "750 millilitres". G.N. No. 68 of 1959 amended

22. Regulation 3 of the Warehousing of Compounds on Drawback Regulations, 1933 is amended by deleting the words "fifty bulk gallons" occurring in line four and substituting therefor, the words "two hundred and twenty-seven litres". Chap. 87:54 amended

23. The Methylated Spirits Regulations, 1934 are amended: G.N. No. 91 of 1967 amended

(*a*) in regulation 3 by deleting the words "sixty over proof" occurring in line two and substituting therefor, the words "91.0 per cent Alc./Vol.";

(*b*) in regulation 9 by deleting the words "one gallon" occurring in lines three, nine and eleven and substituting therefor, the words "five litres";

(*c*) in Schedule A—

(i) by deleting the words "Proof gallons" and "Liquid gallons" occurring in the form entitled "Form of Stock Account to be kept by Authorised Methylator" and substituting therefor, the words "Litres of Alcohol" and the word "Litres" respectively;

(ii) by deleting the words "liquid gallons" occurring in the form entitled "Form of Stock Account to be kept by Person Authorised by the Comptroller to Receive Methylated Spirits" and substituting therefor, the word "litres".

24. The Customs Act is amended: Chap. 78:01

(*a*) in section 23—

(i) by deleting subsection (1) and substituting therefor, the following:

"(1) Where under any written law, goods are required to be entered for the purposes of the Customs Act, the value of the goods shall in the case of imported goods, be determined in accordance with the Sixth Schedule.";

Sixth Schedule

(ii) by deleting subsection (2);

(iii) by deleting subsection (3) and substituting therefor, the following—

"(3) In determining the value referred to in subsection (1), where it is necessary to determine the equivalent in Trinidad and Tobago currency, the rate of exchange to be used shall in any period be that notified to the Comptroller by the Central Bank.";

(*b*) by deleting section 24 and substituting therefor, the following:

"Duty payable on classification

24. Where any article can reasonably be classified under two or more names, headings or descriptions in the Tariff, the classification shall be determined in accordance with the Rules for the Interpretation of the Tariff appearing in the First Schedule.";

(*c*) in section 56, by deleting subsection (5) and substituting therefor, the following:

"(5) This section applies to the classes of goods specified in the Third Schedule with the exception of goods listed in Part B.";

(*d*) in the "Table of Contents" appearing under the heading "Schedules" immediately after section 267, by deleting the words "List of Conditional Duty Exemptions for approved industries" and substituting therefor, the following:

"PART A

List of Conditional Duty Exemptions for approved industries

PART B

List of Commodities that are ineligible for Conditional Duty Exemptions.";

(*e*) by deleting the First to the Sixth Schedule inclusive and substituting therefor, the following:

First Schedule

LIST OF TITLES OF SECTIONS AND CHAPTERS

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

SECTION NOTES

CHAPTERS

1. Live animals.

2. Meat and edible meat offāl.

3. Fish and crustaceans, molluscs and other aquatic invertebrates.

4. Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.

5. Products of animal origin, not elsewhere specified or included.

SECTION II

VEGETABLE PRODUCTS

SECTION NOTES

CHAPTERS

6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.

7. Edible vegetables and certain roots and tubers.

8. Edible fruit and nuts; peel of citrus fruit or melons.

First Schedule

CHAPTERS

9. Coffee, tea, mate and spices.

10. Cereals.

11. Products of the milling industry; malt; starches; inulin; wheat gluten.

12. Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.

13. Lac; gums, resins and other vegetable saps and extracts.

14. Vegetable plaiting materials; vegetable products not elsewhere specified or included.

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

CHAPTER

15. Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.

First Schedule

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

SECTION NOTES

CHAPTERS

16. Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.

17. Sugars and sugar confectionery.

18. Cocoa and cocoa preparations.

19. Preparations of cereals, flour, starch or milk; pastrycooks' products.

20. Preparations of vegetables, fruit, nuts or other parts of plants.

21. Miscellaneous edible preparations.

22. Beverages, spirits and vinegar.

23. Residues and waste from the food industries; prepared animal fodder.

24. Tobacco and manufactured tobacco substitutes.

First Schedule

SECTION V

MINERAL PRODUCTS

CHAPTERS

25. Salt; sulphur; earths and stone; plastering materials, lime and cement.

26. Ores, slag and ash.

27. Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

SECTION NOTES

CHAPTERS

28. Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radio-active elements or of isotopes.

29. Organic chemicals.

30. Pharmaceutical products.

31. Fertilisers.

32. Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.

33. Essential oils and resinoids; perfumery, cosmetic or toilet preparations.

34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.

First Schedule

CHAPTERS

35. Albuminoidal substances; modified starches; glues; enzymes.

36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.

37. Photographic or cinematographic goods.

38. Miscellaneous chemical products.

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

SECTION NOTES

CHAPTERS

39. Plastics and articles thereof.

40. Rubber and articles thereof.

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

CHAPTERS

41. Raw hides and skins (other than furskins) and leather.

42. Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).

First Schedule

CHAPTERS

43. Furskins and artificial fur; manufactures thereof.

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

CHAPTERS

44. Wood and articles of wood; wood charcoal.

45. Cork and articles of cork.

46. Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.

SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; WASTE AND SCRAP OF PAPER OR PAPER-BOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

CHAPTERS

47. Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paper-board.

48. Paper and paperboard; articles of paper pulp, of paper or of paperboard.

49. Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.

First Schedule

SECTION XI

TEXTILES AND TEXTILE ARTICLES

SECTION NOTES

CHAPTERS

50. Silk.

51. Wool, fine or coarse animal hair; horsehair yarn and woven fabric.

52. Cotton.

53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.

54. Man-made filaments.

55. Man-made staple fibres.

56. Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.

57. Carpets and other textile floor coverings.

58. Special woven fabrics; tufted textile fabrics; lace, tapestries; trimmings; embroidery.

59. Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.

60. Knitted or crocheted fabrics.

61. Articles of apparel and clothing accessories, knitted or crocheted.

First Schedule

CHAPTERS

62. Articles of apparel and clothing accessories, not knitted or crocheted.

63. Other made up textile articles; sets; worn clothing and worn textile articles; rags.

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

CHAPTERS

64. Footwear, gaiters and the like; parts of such articles.

65. Headgear and parts thereof.

66. Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.

67. Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

CHAPTERS

68. Articles of stone, plaster, cement, asbestos, mica or similar materials.

First Schedule

CHAPTERS

69. Ceramic products.

70. Glass and glassware.

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

CHAPTER

71. Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin.

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

SECTION NOTES

CHAPTERS

72. Iron and steel.

73. Articles of iron or steel.

74. Copper and articles thereof.

75. Nickel and articles thereof.

76. Aluminium and articles thereof.

77. (Reserved for possible future use in the Harmonised System).

First Schedule

CHAPTERS

78. Lead and articles thereof.

79. Zinc and articles thereof.

80. Tin and articles thereof.

81. Other base metals; cermets; articles thereof.

82. Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.

83. Miscellaneous articles of base metal.

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

SECTION NOTES

CHAPTERS

84. Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.

85. Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.

First Schedule

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

SECTION NOTES

CHAPTERS

86. Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds.

87. Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.

88. Aircraft, spacecraft, and parts thereof.

89. Ships, boats and floating structures.

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

CHAPTERS

90. Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.

First Schedule

CHAPTERS

91. Clocks and watches and parts thereof.

92. Musical instruments; parts and accessories of such articles.

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CHAPTER

93. Arms and ammunition; parts and accessories thereof.

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTERS

94. Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.

95. Toys, games and sports requisites; parts and accessories thereof.

96. Miscellaneous manufactured articles.

First Schedule

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTERS

97. Works of art, collectors' pieces and antiques.

SECTION XXII

SPECIAL TRANSACTIONS

98.98. Postal Packages, returned goods; other special transactions.

First Schedule

GENERAL RULES FOR THE INTERPRETATION OF THE CUSTOMS TARIFF BASED ON THE HARMONIZED COMMODITY DESCRIPTION AND CODING SYSTEM (H.S.)

Classification of goods in the Tariff, shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

   (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie,* classifiable under two or more headings, classification shall be effected as follows:

   (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:

(a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character:

(b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision does not apply when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading Notes and, *mutatis mutandis,* to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

Schedule of Rates

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.

2. Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

CHAPTER I

Live Animals

Notes

1. This Chapter covers all live animals except:

   (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading No. 03.01, 03.06 or 03.07;

   (b) Cultures of micro-organisms and other products of heading No. 30.02; and

   (c) Animals of heading No. 9508.00.

First Schedule

CHAPTER 1- *Continued*

Live Animals - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
01.01	**Live horses, asses, mules and hinnies.**		
0101.10	Horses:		
0101.11	Pure-bred breeding animals.....	Free	kg and No
0101.19	Other:		
0101.191	For breeding.....	Free	kg and No
0101.199	Other.....	45%	kg and No
0101.20	Asses, mules and hinnies:		
0101.201	Asses, for breeding.....	Free	kg and No
0101.202	Asses, not for breeding.....	45%	kg and No
0101.203	Mules and hinnies.....	45%	kg and No
01.02	**Live bovine animals.**		
0102.10	Pure-bred breeding animals:		
0102.101	Bulls.....	Free	kg and No
0102.102	Cows.....	Free	kg and No
0102.90	Other:		
0102.901	Bulls, for breeding.....	Free	kg and No
0102.902	Bulls, for rearing, weighing not more than 270 kg.....	Free	kg and No
0102.903	Other, bulls.....	45%	kg and No
0102.904	Cows, for breeding.....	Free	kg and No
0102.905	Cows, for rearing, weighing not more than 270 kg.....	Free	kg and No
0102.906	Other, cows.....	45%	kg and No
01.03	**Live swine.**		
0103.10	Pure-bred breeding animals.....	Free	kg and No
0103.90	Other:		
0103.901	For breeding.....	Free	kg and No
0103.909	Other.....	45%	kg and No

First Schedule

CHAPTER 1 - *Continued*

Live Animals - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
01.04	**Live sheep and goats.**		
0104.10	Sheep:		
0104.101	For breeding	Free	kg and No
0104.102	For rearing	45%	kg and No
0104.109	Other	45%	kg and No
0104.20	Goats:		
0104.201	For breeding	Free	kg and No
0104.202	For rearing	45%	kg and No
0104.209	Other	45%	kg and No
01.05	**Live poultry, that is to say, fowls of the species *Gallus domesticus*, ducks, geese, turkeys and guinea fowls.**		
0105.10	Weighing not more than 185 g:		
0105.11	Fowls of the species *Gallus domesticus:*		
0105.111	For breeding	Free	kg and No
0105.112	For rearing	45%	kg and No
0105.19	Other:		
0105.191	For breeding	Free	kg and No
0105.192	For rearing	45%	kg and No
0105.199	Other	45%	kg and No
0105.90	Other:		
0105.91	Fowls of the species *Gallus domesticus:*		
0105.911	Cocks for breeding	Free	kg and No
0105.912	Cocks for rearing	45%	kg and No
0105.913	Hens for breeding	Free	kg and No
0105.914	Hens for rearing	45%	kg and No
0105.99	Other:		
0105.991	For breeding	Free	kg and No
0105.992	For rearing	45%	kg and No
0105.999	Other	45%	kg and No

First Schedule

Chapter 1 - *Continued*

Live Animals - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
01.06	**Other live animals.**		
0106.001	Bees for breeding.....	Free	kg and No
0106.002	Pigeons.....	45%	kg and No
0106.003	Turtles.....	45%	kg and No
0106.004	Dogs.....	45%	kg and No
0106.005	Cats.....	45%	kg and No
0106.009	Other.....	45%	kg and No

First Schedule

CHAPTER 2

Meat and edible meat offal

Note

1. This Chapter does not cover:

(a) Products of the kinds described in headings Nos. 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;

(b) Guts, bladders or stomachs of animals (heading No. 05.04) or animal blood (heading No. 05.11 or 30.02);or

(c) Animal fat, other than products of heading No. 0209.00 (Chapter 15).

Heading No.	Description of Goods	Rate of Duty	Unit(s)
02.01	**Meat of bovine animals, fresh or chilled.**		
0201.10	Carcasses and half-carcasses	Free	kg
0201.20	Other cuts with bone in:		
0201.201	Brisket	Free	kg
0201.209	Other	Free	kg
0201.30	Boneless:		
0201.301	Tenderloin	Free	kg
0201.302	Sirloin	Free	kg
0201.303	Minced (ground).....	Free	kg
0201.309	Other	Free	kg

First Schedule

CHAPTER 2 - *Continued*

Meat and edible meat offal - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
02.02	**Meat of bovine animals, frozen**		
0202.10	Carcasses and half-carcasses.....	Free	kg
0202.20	Other cuts with bone in:		
0202.201	Brisket	Free	kg
0202.209	Other	Free	kg
0202.30	Boneless:		
0202.301	Tenderloin	Free	kg
0202.302	Sirloin	Free	kg
0202.303	Minced (ground)	Free	kg
0202.309	Other	Free	kg
02.03	**Meat of swine, fresh, chilled or frozen.**		
0203.10	Fresh or chilled:		
0203.11	Carcasses and half-carcasses	45%	kg
0203.12	Hams, shoulders and cuts thereof, with bone in	45%	kg
0203.19	Other	45%	kg
0203.20	Frozen:		
0203.21	Carcasses and half-carcasses.....	45%	kg
0203.22	Hams, shoulders and cuts thereof, with bone in	45%	kg
0203.29	Other	45%	kg
02.04	**Meat of sheep or goats, fresh, chilled or frozen.**		
0204.10	Carcasses and half-carcasses of lamb, fresh or chilled	Free	kg
0204.20	Other meat of sheep, fresh or chilled	Free	kg
0204.30	Carcasses and half-carcasses of lamb, frozen	Free	kg
0204.40	Other meat of sheep, frozen	Free	kg
0204.50	Meat of goats	Free	kg
0205.00	**Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.....**	45%	kg

First Schedule

CHAPTER 2 - Continued

Meat and edible meat offal - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
02.06	**Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.**		
0206.10	Of bovine animals, fresh or chilled..	5%	kg
0206.20	Of bovine animals, frozen:		
0206.21	Tongues	5%	kg
0206.22	Livers	5%	kg
0206.29	Other	5%	kg
0206.30	Of swine, fresh or chilled	5%	kg
0206.40	Of swine, frozen:		
0206.41	Livers	5%	kg
0206.49	Other:		
0206.491	Pig trotters	5%	kg
0206.499	Other	5%	kg
0206.80	Other, fresh or chilled	5%	kg
0206.90	Other, frozen	5%	kg
02.07	**Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.**		
0207.10	Poultry not cut in pieces, fresh or chilled	45%	kg
0207.20	Poultry not cut in pieces, frozen:		
0207.21	Fowls of the species *Gallus domesticus*	45%	kg
0207.22	Turkeys	45%	kg
0207.23	Ducks, geese and guinea fowls	45%	kg
0207.30	Poultry cuts and offal (including livers), fresh or chilled:		
0207.31	Fatty livers of geese or ducks	45%	kg
0207.39	Other	45%	kg
0207.40	Poultry cuts and offal other than livers, frozen:		
0207.41	Of fowls of the species *Gallus domesticus:*		
0207.411	Backs and necks	Free	kg

First Schedule

CHAPTER 2- *Continued*

Meat and edible meat offal - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
0207.412	Wings	Free	kg
0207.419	Other	45%	kg
0207.42	Of turkeys:		
0207.421	Backs, necks and wings	Free	kg
0207.429	Other	45%	kg
0207.43	Of ducks, geese or guinea fowls	45%	kg
0207.50	Poultry livers, frozen	45%	kg
02.08	**Other meat and edible meat offal, fresh, chilled or frozen.**		
0208.001	Edible meat offal	45%	kg
0208.009	Other	45%	kg
0209.00	**Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked**	5%	kg
02.10	**Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.**		
0210.10	Meat of swine:		
0210.101	Ham	45%	kg
0210.102	Bacon	45%	kg
0210.103	Other swine, salted or in brine	5%	kg
0210.109	Other	45%	kg
0210.20	Meat of bovine animals:		
0210.201	Salted or in brine	5%	kg
0210.202	Dried	45%	kg
0210.203	Smoked	45%	kg
0210.90	Other, including edible flours and meals of meat or meat offal:		
0210.901	Meat	45%	kg
0210.902	Edible meat offal	45%	kg
0210.903	Edible flours and meals of meat or meat offal	45%	kg

CHAPTER 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Note

1. This Chapter does not cover:

(a) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.08 or 02.10);

(b) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading No. 2301.00); or

(c) Caviar or caviar substitutes prepared from fish eggs (heading No. 16.04).

Heading No.	Description of Goods	Rate of Duty	Unit(s)
03.01	**Live fish.**		
0301.10	Ornamental fish:		
0301.101	For breeding	Free	kg and No
0301.109	Other	45%	kg and No
0301.90	Other live fish:		
0301.901	For breeding	Free	kg and No
0301.909	Other.....	45%	kg and No

First Schedule

CHAPTER 3 - *Continued*

Fish and crustaceans, molluscs and other aquatic invertebrates - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
03.02	**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.**		
0302.10	Salmonidae, excluding livers and roes (including trout and salmon).....	45%	kg
0302.20	Flat fish, excluding livers and roes (including halibut, plaice and sole)	45%	kg
0302.30	Tunas, skipjack or stripe-bellied bonito, excluding livers and roes:		
0302.301	Tunas for processing	Free	kg
0302.309	Other	45%	kg
0302.40	Herrings, excluding livers and roes.	45%	kg
0302.50	Cod, excluding livers and roes	45%	kg
0302.60	Other fish, excluding livers and roes:		
0302.601	Mackerel for processing	Free	kg
0302.602	Snapper, shark, croaker, grouper, dolphin, bangamary and sea trout ..	45%	kg
0302.603	Flying fish	45%	kg
0302.609	Other	45%	kg
0302.70	Livers and roes	45%	kg
03.03	**Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.**		
0303.10	Pacific salmon, excluding livers and roes	45%	kg
0303.20	Other salmonidae, excluding livers and roes (including trout and other salmon)	45%	kg
0303.30	Flat fish, excluding livers and roes (including halibut, plaice and sole)	45%	kg
0303.40	Tunas, skipjack or stripe-bellied bonito, excluding livers and roes:		
0303.401	Tunas for processing	Free	kg
0303.409	Other	45%	kg

First Schedule

CHAPTER 3 - *Continued*

Fish and crustaceans, molluscs and other aquatic invertebrates - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
0303.50	Herrings, excluding livers and roes	45%	kg
0303.60	Cod, excluding livers and roes	45%	kg
0303.70	Other fish, excluding livers and roes:		
0303.701	Mackerel for processing	Free	kg
0303.702	Snapper, shark, croaker, grouper, dolphin, bangamary and sea trout ..	45%	kg
0303.703	Flying fish	45%	kg
0303.709	Other.....	45%	kg
0303.80	Livers and roes:		
0303.801	Livers	45%	kg
0303.802	Roes	45%	kg
03.04	**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**		
0304.10	Fresh or chilled:		
0304.101	Fillets of flying fish	45%	kg
0304.109	Other	45%	kg
0304.20	Frozen fillets:		
0304.201	Flying fish	45%	kg
0304.209	Other	45%	kg
0304.90	Other	45%	kg
03.05	**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption.**		
0305.10	Fish meal fit for human consumption	45%	kg
0305.20	Livers and roes, dried, smoked, salted or in brine	45%	kg
0305.30	Fish fillets, dried, salted or in brine, but not smoked	45%	kg
0305.40	Smoked fish, including fillets:		
0305.401	Herrings	45%	kg

First Schedule

CHAPTER 3 - *Continued*

Fish and crustaceans, molluscs and other aquatic invertebrates - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
0305.402	Cod, mackerel and alewives	45%	kg
0305.403	Salmon	45%	kg
0305.409	Other	45%	kg
0305.50	Dried fish, whether or not salted but not smoked:		
0305.51	Cod	45%	kg
0305.59	Other:		
0305.591	Mackerel, herrings and alewives ..	45%	kg
0305.599	Other	45%	kg
0305.60	Fish, salted but not dried or smoked and fish in brine:		
0305.601	Cod, mackerel, herrings and alewives	45%	kg
0305.609	Other	45%	kg
03.06	**Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine.**		
0306.001	Live, for breeding or rearing	Free	kg
0306.002	Shrimps and prawns, frozen	45%	kg
0306.003	Lobsters, frozen	45%	kg
0306.004	Other crustaceans, frozen	45%	kg
0306.009	Other	45%	kg
03.07	**Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine.**		
0307.001	Snails, other than sea snails	45%	kg
0307.002	Sea-eggs	45%	kg
0307.003	Other live, for breeding or rearing	Free	kg
0307.009	Other	45%	kg

First Schedule

CHAPTER 4

Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

Notes

1. The expression "milk" means full cream milk or partially or completely skimmed milk.

2. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading No. 04.06 provided that they have the three following characteristics:

   (a) a milkfat content, by weight of the dry matter, of 5% or more;

   (b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and

   (c) they are moulded or capable of being moulded.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
04.01	**Milk and cream, not concentrated nor containing added sugar or other sweetening matter.**		
0401.001	Milk	45%	kg
0401.002	Cream	45%	kg
04.02	**Milk and cream, concentrated or containing added sugar or other sweetening matter.**		
0402.10	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	Free	kg

First Schedule

CHAPTER 4 - *Continued*

Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
0402.20	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%	Free	kg
0402.90	Other:		
0402.91	Not containing added sugar or other sweetening matter	45%	kg
0402.99	Other:		
0402.991	Condensed milk	45%	kg
0402.999	Other	45%	kg
04.03	**Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.**		
0403.10	Yogurt	45%	kg
0403.90	Other	10%	kg
04.04	**Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.**		
0404.10	Whey, whether or not concentrated or containing added sugar or other sweetening matter	10%	kg
0404.90	Other	10%	kg
04.05	**Butter and other fats and oils derived from milk.**		
0405.001	Butterfat and butter oil	10%	kg

First Schedule

CHAPTER 4 - *Continued*

Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included- *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
0405.002	Butter, fresh	10%	kg
0405.003	Butter, salted	10%	kg
0405.004	Ghee	10%	kg
0405.009	Other	10%	kg
04.06	**Cheese and curd**		
0406.10	Fresh cheese (including whey cheese), not fermented, and curd	5%	kg
0406.20	Grated or powdered cheese, of all kinds	5%	kg
0406.30	Processed cheese, not grated or powdered	5%	kg
0406.40	Blue-veined cheese	5%	kg
0406.90	Other cheese	5%	kg
04.07	**Birds' eggs, in shell, fresh, preserved or cooked.**		
0407.001	Hatching eggs, for breeder flock ...	Free	kg and No
0407.002	Hatching eggs, not for breeder flock	30%	kg and No
0407.009	Other	45%	kg and No
0408.00	**Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.....**	45%	kg
0409.00	**Natural honey .....**	45%	kg and litre
0410.00	**Edible products of animal origin, not elsewhere specified or included .....**	45%	kg

CHAPTER 5

Products of animal origin, not elsewhere specified or included

Notes

1. This Chapter does not cover:

   (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);

   (b) Hides or skins (including furskins) other than goods of heading No. 0505.00 and parings and similar waste of raw hides or skins of heading No. 05.11 (Chapter 41 or 43);

   (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or

   (d) Prepared knots or tufts for broom or brush making (heading No. 96.03).

2. For the purposes of heading No. 0501.00, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout the Nomenclature, elephant, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

First Schedule

CHAPTER 5 - *Continued*

Products of animal origin, not elsewhere specified or included - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
0501.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.....	5%	kg
0502.00	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.....	5%	kg
0503.00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	5%	kg
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof.		
0504.001	Tripe	5%	kg
0504.002	Sausage casings	5%	kg
0504.009	Other	5%	kg
0505.00	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.....	5%	kg
0506.00	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.....	5%	kg

First Schedule

CHAPTER 5 - *Continued*

Products of animal origin, not elsewhere specified or included - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
0507.00	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.....	5%	kg
0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.....	30%	kg
0509.00	Natural sponges of animal origin.....	30%	kg
0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.....	5%	kg
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.		
0511.10	Bovine semen	Free	kg
0511.90	Other:		
0511.91	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:		
0511.911	Fish waste	5%	kg
0511.919	Other	Free	kg
0511.99	Other	Free	kg

First Schedule

SECTION II

VEGETABLE PRODUCTS

Note

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

CHAPTER 6

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

Notes

1. Subject to the second part of heading No.06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2. Any reference in heading No. 06.03 or 0604.00 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading No. 97.01.

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CHAPTER 6 - *Continued*

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
06.01	**Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.**		
0601.001	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower	Free	kg
0601.002	Chicory plants	Free	kg
0601.009	Other	10%	kg
06.02	**Other live plants (including their roots), cutting and slips; mushroom spawn.**		
0602.001	Banana plants	30%	No
0602.002	Coconut plants	30%	No
0602.003	Cocoa plants	30%	No
0602.004	Citrus plants	30%	No
0602.009	Other	Free	No
06.03	**Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.**		
0603.10	Fresh:		
0603.101	Anthuriums	45%	kg
0603.102	Roses	45%	kg
0603.103	Chrysanthemums	45%	kg
0603.104	Ginger lilies	45%	kg
0603.109	Other	45%	kg
0603.90	Other	45%	kg
0604.00	**Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.**	45%	kg

First Schedule

CHAPTER 7

Edible vegetables and certain roots and tubers

Notes

1. This Chapter does not cover forage products of heading No. 12.14.

2. In headings Nos. 07.09, 07.10, 07.11 and 0712.00 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn *(Zea mays var. saccharata)*, fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram *(Majorana hortensis or Origanum majorana)*.

3. Heading No. 0712.00 covers all dried vegetables of the kinds fall-ing in headings Nos. 07.01 to 07.11, other than:

   (a) dried leguminous vegetables, shelled (heading No. 07.13);

   (b) sweet corn in the forms specified in headings Nos. 11.02 to 11.04;

   (c) flour, meal and flakes of potatoes (heading No. 11.05);

   (d) flour and meal of the dried leguminous vegetables of heading No. 07.13 (heading No. 11.06).

4. However, dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta are excluded from this Chapter (heading No. 09.04).

First Schedule

CHAPTER 7 - *Continued*

Edible vegetables and certain roots and tubers - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
07.01	**Potatoes, fresh or chilled.**		
0701.10	Seed	Free	kg
0701.90	Other	30%	kg
0702.00	**Tomatoes, fresh or chilled**	30%	kg
07.03	**Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.**		
0703.10	Onions and shallots:		
0703.101	Onions	30%	kg
0703.102	Shallots (eschallots)	30%	kg
0703.20	Garlic	30%	kg
0703.90	Leeks and other alliaceous vegetables	30%	kg
07.04	**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.**		
0704.001	Cabbages	30%	kg
0704.009	Other	30%	kg
07.05	**Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled.**		
0705.10	Lettuce	30%	kg
0705.20	Chicory	30%	kg
07.06	**Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.**		
0706.001	Carrots	30%	kg
0706.002	Beets	30%	kg
0706.009	Other	30%	kg

First Schedule

CHAPTER 7 - *Continued*

Edible vegetables and certain roots and tubers - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
07.07	**Cucumbers and gherkins, fresh or chilled.**		
0707.001	Cucumbers	30%	kg
0707.002	Gherkins	30%	kg
07.08	**Leguminous vegetables, shelled or unshelled, fresh or chilled.**		
0708.001	Pigeon peas	30%	kg
0708.002	Blackeye peas	30%	kg
0708.003	String beans	30%	kg
0708.009	Other	30%	kg
07.09	**Other vegetables, fresh or chilled.**		
0709.001	Aubergines (egg-plants)	30%	kg
0709.002	Zucchini	30%	kg
0709.003	Ochroes	30%	kg
0709.004	Pumpkins	30%	kg
0709.005	Sweet corn (corn on the cob)	30%	kg
0709.006	Sweet peppers	30%	kg
0709.007	Mushrooms and truffles	30%	kg
0709.008	Other fruits of the genus *Capsicum* or of the genus *Pimenta*	45%	kg
0709.009	Other	30%	kg
07.10	**Vegetables (uncooked or cooked by steaming or boiling in water), frozen.**		
0710.10	Potatoes	30%	kg
0710.20	Leguminous vegetables, shelled or unshelled:		
0710.201	Garden peas (*Pisum Sativum*).....	30%	kg
0710.202	String beans	30%	kg
0710.209	Other	30%	kg
0710.30	Spinach, New Zealand spinach and orache spinach (garden spinach).....	30%	kg
0710.40	Sweet corn	30%	kg
0710.80	Other vegetables:		

First Schedule

CHAPTER 7 - *Continued*

Edible vegetables and certain roots and tubers - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
0710.801	Beets	30%	kg
0710.802	Carrots	30%	kg
0710.809	Other	30%	kg
0710.90	Mixtures of vegetables	30%	kg
07.11	**Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.**		
0711.10	Onions	30%	kg
0711.20	Olives	30%	kg
0711.30	Capers	30%	kg
0711.40	Cucumbers and gherkins	30%	kg
0711.90	Other vegetables; mixtures of vegetables	30%	kg
0712.00	**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared**	30%	kg
07.13	**Dried leguminous vegetables, shelled, whether or not skinned or split.**		
0713.001	Red kidney beans	45%	kg
0713.002	Other beans	45%	kg
0713.003	Pigeon peas	45%	kg
0713.004	Split peas	45%	kg
0713.005	Blackeye peas	45%	kg
0713.006	Chickpeas (garbanzos)	45%	kg
0713.007	Other peas	45%	kg
0713.009	Other	45%	kg

First Schedule

CHAPTER 7 - *Continued*

Edible vegetables and certain roots and tubers - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
07.14	**Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith.**		
0714.10	Manioc (cassava)	45%	kg
0714.20	Sweet potatoes	45%	kg
0714.90	Other:		
0714.901	Arrowroot	45%	kg
0714.902	Dasheens	45%	kg
0714.903	Eddoes	45%	kg
0714.904	Tannias	45%	kg
0714.905	Yams	45%	kg
0714.909	Other	45%	kg

First Schedule

CHAPTER 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

1. This Chapter does not cover inedible nuts or fruits.

2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
08.01	**Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.**		
0801.10	Coconuts:		
0801.101	Not shelled	45%	kg and No.
0801.102	Desiccated	45%	kg
0801.109	Other	45%	kg
0801.20	Brazil nuts.....	45%	kg
0801.30	Cashew nuts:		
0801.301	Not in retail packages.....	5%	kg
0801.309	Other	45%	kg
08.02	**Other nuts, fresh or dried, whether or not shelled or peeled.**		
0802.10	Almonds.....	45%	kg
0802.20	Hazelnuts or filberts.....	45%	kg
0802.30	Walnuts	45%	kg
0802.40	Chestnuts	45%	kg
0802.50	Pistachios.....	45%	kg
0802.90	Other:		
0802.901	Kola nuts.....	45%	kg
0802.909	Other.....	45%	kg

First Schedule

CHAPTER 8 - *Continued*

Edible fruit and nuts; peel of citrus fruit or melons - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
08.03	**Bananas, including plantains, fresh or dried.**		
0803.001	Bananas, fresh	45%	kg
0803.002	Plantains, fresh	45%	kg
0803.003	Bananas and plantains, dried	45%	kg
08.04	**Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.**		
0804.10	Dates.....	45%	kg
0804.20	Figs	45%	kg
0804.30	Pineapples	45%	kg
0804.40	Avocados	45%	kg
0804.50	Guavas, mangoes and mangosteens:		
0804.501	Guavas	45%	kg
0804.502	Mangoes	45%	kg
0804.503	Mangosteens	45%	kg
08.05	**Citrus fruit, fresh or dried.**		
0805.10	Oranges	45%	kg
0805.20	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:		
0805.201	Ugli fruit	45%	kg
0805.202	Ortaniques	45%	kg
0805.209	Other.....	45%	kg
0805.30	Lemons and limes:		
0805.301	Lemons.....	45%	kg
0805.302	Limes	45%	kg
0805.40	Grapefruit.....	45%	kg
0805.90	Other.....	45%	kg
08.06	**Grapes, fresh or dried.**		
0806.10	Fresh.....	45%	kg

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CHAPTER 8 - *Continued*

Edible fruit and nuts; peel of citrus fruit or melons - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
0806.20	Dried	45%	kg
08.07	**Melons (including watermelons) and papaws (papayas), fresh.**		
0807.10	Melons (including watermelons)	45%	kg
0807.20	Papaws (papayas)	45%	kg
08.08	**Apples, pears and quinces, fresh.**		
0808.10	Apples	45%	kg
0808.20	Pears and quinces	45%	kg
0809.00	**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh**	45%	kg
08.10	**Other fruit, fresh.**		
0810.001	Berries	45%	kg
0810.002	Sapodillas	45%	kg
0810.003	Golden apples	45%	kg
0810.004	Passion fruit	45%	kg
0810.005	Soursop	45%	kg
0810.006	Breadfruit	45%	kg
0810.009	Other	45%	kg
08.11	**Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.**		
0811.001	Pineapples	45%	kg
0811.009	Other	45%	kg

First Schedule

CHAPTER 8 - *Continued*

Edible fruit and nuts; peel of citrus fruit or melons - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption		
0812.001	Cherries, not in retail packages.....	5%	kg
0812.002	Pineapples.....	45%	kg
0812.009	Other.....	45%	kg
0813.00	Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	45%	kg
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.		
0814.001	Of citrus fruit.....	45%	kg
0814.009	Other.....	45%	kg

CHAPTER 9

Coffee, tea, maté and spices

Notes.

1. Mixtures of the products of headings Nos. 09.04 to 09.10 are to be classified as follows:

   (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;

First Schedule

CHAPTER 9 - *Continued*

Coffee, tea, maté and spices - *Continued*

(b) Mixtures of two or more of the products of different headings are to be classified in heading No. 09.10.

The addition of other substances to the products of headings Nos. 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.03.

2. This Chapter does not cover Cubeb pepper *(Piper cubeba)* or other products of heading No. 12.11.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
09.01	**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.**		
0901.10	**Coffee, not roasted:**		
0901.101	Beans for blending.....	5%	kg
0901.109	Other.....	45%	kg
0901.20	Coffee, roasted.....	45%	kg
0901.30	Coffee husks and skins.....	45%	kg
0901.40	Coffee substitutes containing coffee	45%	kg
0902.00	**Tea**.....	5%	kg
0903.00	**Maté**.....	45%	kg
09.04	**Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or the genus Pimenta.**		

First Schedule

CHAPTER 9 - *Continued*

Coffee, tea, maté and spices - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
0904.10	Pepper:		
0904.11	Neither crushed nor ground.....	45%	kg
0904.12	Crushed or ground.....	45%	kg
0904.20	Fruits of the genus Capsicum or the genus Pimenta, dried or crushed or ground:		
0904.201	Paprika.....	45%	kg
0904.209	Other.....	45%	kg
0905.00	**Vanilla**.....	5%	kg
09.06	**Cinnamon and cinnamon-tree flowers.**		
0906.10	Neither crushed nor ground.....	45%	kg
0906.20	Crushed or ground.....	45%	kg
0907.00	**Cloves (whole fruit, cloves and stems)**.....	45%	kg
09.08	**Nutmeg, mace and cardamoms.**		
0908.10	Nutmeg	45%	kg
0908.20	Mace	45%	kg
0908.30	Cardamoms	45%	kg
09.09	**Seeds of anise, badian, fennel, coriander, cumin, or caraway; juniper berries**		
0909.10	Seeds of anise or badian	5%	kg
0909.20	Seeds of coriander.....	5%	kg
0909.30	Seeds of cumin.....	5%	kg
0909.40	Seeds of caraway.....	5%	kg
0909.50	Seeds of fennel; juniper berries	5%	kg
09.10	**Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.**		

First Schedule

CHAPTER 9 - *Continued*

Coffee, tea, maté and spices - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
0910.10	Ginger	45%	kg
0910.20	Saffron	45%	kg
0910.30	Turmeric (curcuma)	45%	kg
0910.40	Thyme; bay leaves:		
0910.401	Thyme	45%	kg
0910.409	Bay leaves	45%	kg
0910.50	Curry	45%	kg
0910.90	Other spices:		
0910.91	Mixtures referred to in Note 1(b) to this Chapter	45%	kg
0910.99	Other	45%	kg

CHAPTER 10

Cereals

Notes

1. (a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

   (b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, par-boiled or broken remains classified in heading No. 10.06.

2. Heading No. 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

1. The term "durum wheat" means wheat of the Triticum durum species and the hybrids derived from the inter-specific crossing of Triticum durum which have the same number (28) of chromosomes as that species.

First Schedule

CHAPTER 10 - *Continued*

Cereals - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
10.01	**Wheat and meslin.**		
1001.10	Durum wheat.....	Free	kg
1001.90	Other	Free	kg
1002.00	**Rye**.....	Free	kg
1003.00	**Barley**.....	Free	kg
1004.00	**Oats**.....	Free	kg
10.05	**Maize (corn)**		
1005.10	Seed.....	Free	kg
1005.90	Other	Free	kg
10.06	**Rice.**		
1006.10	Rice in the husk (paddy or rough)...	15%	kg
1006.20	Husked (brown) rice:		
1006.201	White rice in packages for retail sale.....	30%	kg
1006.202	Other white rice	30%	kg
1006.203	Parboiled rice in packages for retail sale	15%	kg
1006.204	Other parboiled rice	15%	kg
1006.30	Semi-milled or wholly milled rice, whether or not polished or glazed:		
1006.301	Semi-milled white rice in packages of not more than 10 kg.....	30%	kg
1006.302	Other semi-milled white rice.....	30%	kg
1006.303	Semi-milled parboiled rice in packages of not more than 10 kg.....	15%	kg
1006.304	Other semi-milled parboiled rice ..	15%	kg
1006.305	Wholly milled white rice in packages of not more than 10 kg..... .	30%	kg
1006.306	Other wholly milled white rice.....	30%	kg

First Schedule

CHAPTER 10 - *Continued*

Cereals - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
1006.307	Wholly milled parboiled rice in packages of not more than 10 kg.....	30%	kg
1006.308	Other wholly milled parboiled rice	30%	kg
1006.40	Broken rice:		
1006.401	In packages for retail sale	30%	kg
1006.409	Other broken rice	30%	kg
10.07	**Grain sorghum:**		
1007.001	Seed.....	Free	kg
1007.009	Other.....	45%	kg
1008.00	**Buckwheat, millet and canary seed; other cereals.....**	5%	kg

CHAPTER 11

Products of the milling industry; malt; starches; inulin; wheat gluten

Notes.

1. This Chapter does not cover:

(a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);

(b) Prepared flours, meals or starches of heading No. 19.01;

(c) Corn flakes or other products of heading No. 19.04;

(d) Vegetables, prepared or preserved, of heading No. 20.01, 20.04 or 20.05;

(e) Pharmaceutical products (Chapter 30); or

(f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

First Schedule

CHAPTER 11 - *Continued*

Products of the milling industry; malt; starches; inulin; wheat gluten - *Continued*

2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:

(a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and

(b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading No. 23.02.

(B) Products falling in this Chapter under the above provisions shall be classified in heading No. 1101.00 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading No. 11.03 or 11.04.

Cereal	Starch Content	Ash Content	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns)	500 micrometres (microns)
(1)	(2)	(3)	(4)	(5)
Wheat and rye	45%	2.5%	80%	-
Barley.....	45%	3 %	80%	-
Oats.....	45%	5 %	80%	-
Maize (corn) and grain sorghum.....	45%	2 %	-	90%
Rice.....	45%	1.6%	80%	-
Buckwheat.....	45%	4 ½%	80%	-

First Schedule

CHAPTER 11 - *Continued*

Products of the milling industry; malt; starches; inulin; wheat gluten - *Continued*

3. For the purposes of heading No. 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which:

(a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;

(b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
1101.00	**Wheat or meslin flour**	45%	kg
11.02	**Cereal flours other than of wheat or meslin.**		
1102.10	Rye flour.....	10%	kg
1102.20	Maize (corn) flour.....	45%	kg
1102.30	Rice flour.....	45%	kg
1102.90	Other.....	10%	kg
11.03	**Cereal groats, meal and pellets.**		
1103.10	Groats and meal:		
1103.11	Of wheat.....	10%	kg
1103.12	Of oats	10%	kg
1103.13	Of maize (corn).....	10%	kg
1103.14	Of rice	10%	kg
1103.19	Of other cereals.....	10%	kg
1103.20	Pellets:		
1103.21	Of wheat.....	10%	kg
1103.29	Of other cereals.....	10%	kg

First Schedule

CHAPTER 11 - *Continued*

Products of the milling industry; malt; starches; inulin; wheat gluten - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
11.04	**Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.**		
1104.10	Rolled or flaked grains.....	10%	kg
1104.20	Other worked grains (for example, hulled, pearled, sliced or kibbled)	10%	kg
1104.30	Germ of cereals, whole, rolled, flaked or ground.....	10%	kg
11.05	**Flour, meal and flakes of potatoes.**		
1105.10	Flour and meal	45%	kg
1105.20	Flakes.....	45%	kg
11.06	**Flour and meal of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14; flour, meal and powder of the products of Chapter 8.**		
1106.10	Flour and meal of the dried leguminous vegetables of heading No. 07.13	45%	kg
1106.20	Flour and meal of sago, roots or tubers of heading No. 07.14:		
1106.201	Of manioc (cassava).....	45%	kg
1106.202	Arrowroot flour.....	45%	kg
1106.209	Other.....	45%	kg
1106.30	Flour, meal and powder of the products of Chapter 8:		
1106.301	Banana flour.....	45%	kg

First Schedule

CHAPTER 11 - *Continued*

Products of the milling industry; malt; starches; inulin; wheat gluten - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
1106.302	Plantain flour.....	45%	kg
1106.309	Other.....	45%	kg
11.07	**Malt, whether or not roasted.**		
1107.001	Malt flour.....	Free	kg
1107.009	Other.....	Free	kg
11.08	**Starches; inulin.**		
1108.10	Starches:		
1108.101	Arrowroot starch.....	45%	kg
1108.102	Maize (corn) starch.....	10%	kg
1108.103	Manioc (cassava) starch.....	10%	kg
1108.109	Other starches.....	10%	kg
1108.20	Inulin.....	10%	kg
1109.00	**Wheat gluten, whether or not dried.....**	10%	kg

CHAPTER 12

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

Notes.

1. Heading No. 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading No. 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).

2. Heading No. 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings No. 2304.00 to 23.06.

First Schedule

CHAPTER 12 - *Continued*

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder - *Continued*

3. For the purposes of heading No. 1209.00, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading No. 1209.00 does not, however, apply to the following even if for sowing:

(a) Leguminous vegetables or sweet corn (Chapter 7);

(b) Spices or other products of Chapter 9;

(c) Cereals (Chapter 10); or

(d) Products of headings Nos. 12.01 to 12.07 or 12.11.

4. Heading No. 12.11 applies *inter alia*, to the following plants or parts thereof:basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading No. 12.11 does not, however, apply to:

(a) Medicaments of Chapter 30;

(b) Perfumery, cosmetic or toilet preparations of Chapter 33; or

(c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading No. 38.08.

5. For the purposes of heading No. 12.12, the term "seaweeds and other algae" does not include:

(a) Dead single-cell micro-organisms of heading No. 21.02;

(b) Cultures of micro-organisms of heading No. 30.02; or

(c) Fertilisers of heading No. 3101.00 or 31.05.

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CHAPTER 12 - *Continued*

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
12.01	**Soya beans, whether or not broken.**		
1201.001	For sowing	Free	kg
1201.009	Other	Free	kg
12.02	**Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.**		
1202.10	In shell	30%	kg
1202.20	Shelled, whether or not broken:		
1202.201	For sowing	Free	kg
1202.209	Other	30%	kg
1203.00	**Copra**	45%	kg
12.04	**Linseed, whether or not broken.**		
1204.001	For sowing	Free	kg
1204.009	Other	30%	kg
12.05	**Rape or colza seeds, whether or not broken:**		
1205.001	For Sowing	Free	kg
1205.009	Other	30%	kg
12.06	**Sunflower seeds, whether or not broken.**		
1206.001	For sowing	Free	kg
1206.009	Other	30%	kg
12.07	**Other oil seeds and oleaginous fruits, whether or not broken.**		

First Schedule

CHAPTER 12 - *Continued*

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
1207.10	Palm nuts and kernels:		
1207.101	For sowing	Free	kg
1207.109	Other	30%	kg
1207.20	Cotton seeds:		
1207.201	For sowing	Free	kg
1207.209	Other	30%	kg
1207.30	Castor oil seeds:		
1207.301	For sowing	Free	kg
1207.309	Other	30%	kg
1207.40	Sesamum seeds:		
1207.401	For sowing	Free	kg
1207.409	Other	30%	kg
1207.50	Mustard seeds	Free	kg
1207.60	Safflower seeds:		
1207.601	For sowing	Free	kg
1207.609	Other	30%	kg
1207.90	Other:		
1207.901	For sowing	Free	kg
1207.909	Other	30%	kg
12.08	**Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.**		
1208.10	Of soya beans	30%	kg
1208.90	Other:		
1208.901	Of ground nuts	30%	kg
1208.902	Of copra	30%	kg
1208.903	Of palm nuts or kernels	30%	kg
1208.904	Of linseed	30%	kg
1208.905	Of cotton seeds	30%	kg
1208.906	Of castor oil seeds	30%	kg
1208.909	Other	30%	kg
1209.00	**Seeds, fruit and spores, of a kind used for sowing**	Free	kg

First Schedule

CHAPTER 12 - *Continued*

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
1210.00	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.....	Free	kg
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.		
1211.001	Tonka beans.....	5%	kg
1211.002	Sarsaparilla.....	5%	kg
1211.003	Aloe vera.....	5%	kg
1211.004	Quassia chips.....	5%	kg
1211.009	Other.....	5%	kg
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.		
1212.10	Locust beans, including locust bean seeds.....	10%	kg
1212.20	Seaweeds and other algae.....	5%	kg
1212.30	Apricot, peach or plum stones and kernels.....	10%	kg

First Schedule

CHAPTER 12 - *Continued*

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
1212.90	Other:		
1212.91	Sugar beet.....	30%	kg
1212.92	Sugar cane.....	30%	kg
1212.99	Other:		
1212.991	Chicory roots, fresh or dried, whole or cut, unroasted.....	10%	kg
1212.999	Other.....	10%	kg
1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.....	30%	kg
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.		
1214.10	Lucerne (alfalfa) meal and pellets...	5%	kg
1214.90	Other.....	5%	kg

CHAPTER 13

Lac; gums, resin and other vegetable saps and extracts

Note

1. Heading No. 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

   The heading does not apply to:

(a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading No. 17.04);

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CHAPTER 13 - *Continued*

Lac; gums, resin and other vegetable saps and extracts - *Continued*

(b) Malt extract (heading No. 19.01);

(c) Extracts of coffee, tea or mate (heading No. 21.01);

(d) Vegetable saps or extracts constituting alcoholic beverages, or compound alcoholic preparations of a kind used for the manufacture of beverages (Chapter 22);

(e) Camphor, glycyrrhizin or other products of heading No. 29.14 or 2938.00;

(f) Medicaments of heading No. 30.03 or 30.04 or blood-grouping reagents (heading No. 30.06);

(g) Tanning or dyeing extracts (heading No. 3201.00 or 32.03);

(h) Essential oils, concretes, absolutes, resinoids or aqueous distillates or aqueous solutions of essential oils (Chapter 33); or

(ij) Natural rubber,balata, gutta-percha, guayule, chicle or similar natural gums (heading No. 4001.00).

Heading No.	Description of Goods	Rate of Duty	Unit(s)
13.01	**Lac; natural gums, resins, gum-resins and balsams.**		
1301.001	Gum-resins.....	5%	kg
1301.009	Other.....	5%	kg
13.02	**Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.**		

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CHAPTER 13 - *Continued*

Lac; gums, resin and other vegetable saps and extracts - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
1302.10	Vegetable saps and extracts:		
1302.101	Aloe vera extract.....	5%	kg
1302.109	Other.....	5%	kg
1302.20	Pectic substances, pectinates and pectates.....	5%	kg
1302.30	Mucilages and thickeners, whether or not modified, derived from vegetable products.....	5%	kg

CHAPTER 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

Notes.

1 This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2. Heading No. 1401.00 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading No. 4404.00).

3. Heading No. 1402.00 does not apply to wood wool (heading No.4405.00).

4. Heading No. 1403.00 does not apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

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CHAPTER 14 - *Continued*

Vegetable plaiting materials; vegetable products not elsewhere specified or included - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
1401.00	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).	10%	kg
1402.00	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.....	5%	kg
1403.00	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles.....	10%	kg
14.04	Vegetable products not elsewhere specified or included.		
1404.10	Raw vegetable materials of a kind used primarily in dyeing or tanning:		
1404.101	Logwood.....	5%	kg
1404.102	Dividivi.....	5%	kg
1404.103	Annatto.....	5%	kg
1404.109	Other.....	5%	kg
1404.20	Cotton linters.....	5%	kg
1404.90	Other.....	5%	kg

First Schedule

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

CHAPTER 15

Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

Notes.

1. This Chapter does not cover:

   (a) Pig fat or poultry fat of heading No. 0209.00;

   (b) Cocoa butter, fat or oil (heading No. 1804.00);

   (c) Edible preparations containing by weight more than 15% of the products of heading No. 04.05 (generally Chapter 21);

   (d) Greaves (heading No. 2301.00) or residues of headings Nos. 2304.00 to 23.06;

   (e) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or

   (f) Factice derived from oils (heading No. 4002.00).

2. Heading No. 15.09 does not apply to oils obtained from olives by solvent extraction (heading No. 15.10).

3. Heading No. 1518.00 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading No. 1522.00.

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CHAPTER 15 - *Continued*

Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
15.01	**Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted.**		
1501.001	Lard.....	10%	kg
1501.009	Other.....	10%	kg
15.02	**Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted.**		
1502.001	Tallow.....	10%	kg
1502.009	Other.....	10%	kg
15.03	**Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.**		
1503.001	Tallow oil.....	10%	kg
1503.009	Other.....	10%	kg
15.04	**Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.**		
1504.10	Fish-liver oils and their fractions	10%	kg
1504.20	Fats and oils and their fractions, of fish, other than liver oils.....	10%	kg
1504.30	Fats and oils and their fractions, of marine mammals.....	10%	kg
1505.00	**Wool grease and fatty substances derived therefrom (including lanolin).**	10%	kg

First Schedule

CHAPTER 15 - *Continued*

Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
1506.00	**Other animal fats and oils and their fractions, whether or not refined, but not chemically modified**.....	10%	kg
15.07	**Soya-bean oil and its fractions, whether or not refined, but not chemically modified.**		
1507.10	Crude oil, whether or not degummed	45%	kg and litre
1507.90	Other.....	45%	kg and litre
15.08	**Ground-nut oil and its fractions, whether or not refined, but not chemically modified.**		
1508.10	Crude oil.....	45%	kg and litre
1508.90	Other.....	45%	kg and litre
15.09	**Olive oil and its fractions, whether or not refined, but not chemically modified.**		
1509.10	Virgin.....	45%	kg and litre
1509.90	Other.....	45%	kg and litre
15.10	**Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.**		

First Schedule

CHAPTER 15 - *Continued*

Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
1510.001	Crude oil.....	45%	kg and litre
1510.009	Other.....	45%	kg and litre
15.11	**Palm oil and its fractions, whether or not refined, but not chemically modified.**		
1511.10	Crude oil	45%	kg and litre
1511.90	Other.....	45%	kg and litre
15.12	**Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.**		
1512.10	Sunflower-seed or safflower oil and their fractions:		
1512.11	Crude oil.....	45%	kg and litre
1512.19	Other.....	45%	kg and litre
1512.20	Cotton-seed oil and its fractions:		
1512.21	Crude oil, whether or not gossypol has been removed.....	45%	kg and litre
1512.29	Other.....	45%	kg and litre
15.13	**Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.**		
1513.10	Coconut (copra) oil and its fractions:		

First Schedule

CHAPTER 15 - *Continued*

Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
1513.11	Crude Oil.....	45%	kg and litre
1513.19	Other.....	45%	kg and litre
1513.20	Palm kernel or babassu oil and their fractions:		
1513.21	Crude oil.....	45%	kg and litre
1513.29	Other.....	45%	kg and litre
15.14	**Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.**		
1514.10	Crude oil.....	45%	kg and litre
1514.90	Other.....	45%	kg and litre
15.15	**Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.**		
1515.10	Linseed oil and its fractions:		
1515.11	Crude oil.....	10%	kg and litre
1515.19	Other.....	45%	kg and litre
1515.20	Maize (corn) oil and its fractions:		
1515.21	Crude oil.....	45%	kg and litre
1515.29	Other.....	45%	kg and litre
1515.30	Castor oil and its fractions.....	10%	kg and litre

First Schedule

CHAPTER 15 - *Continued*

Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
1515.40	Tung oil and its fractions.....	10%	kg and litre
1515.50	Sesame oil and its fractions.....	45%	kg and litre
1515.60	Jojoba oil and its fractions.....	10%	kg and litre
1515.90	Other.....	45%	kg and litre
15.16	**Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.**		
1516.10	Animal fats and oils and their fractions:		
1516.101	Fish fats and oils and their fractions.....	10%	kg
1516.109	Other.....	10%	kg
1516.20	Vegetable fats and oils and their fractions.....	45%	kg
15.17	**Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.**		
1517.10	Margarine, excluding liquid margarine	45%	kg
1517.90	Other:		
1517.901	Imitation lard and lard substitutes (shortening).....	45%	kg
1517.909	Other.....	45%	kg

First Schedule

CHAPTER 15 - *Continued*

Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No.15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter not elsewhere specified or included.....	10%	kg and litre
15.19	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.		
1519.10	Industrial monocarboxylic fatty acids...	10%	kg
1519.20	Acid oils from refining.....	10%	kg
1519.30	Industrial fatty alcohols	10%	kg
1520.00	Glycerol (glycerine), whether or not pure glycerol waters and glycerol lyes...	10%	kg and litre
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.		
1521.10	Vegetable waxes.....	10%	kg
1521.90	Other.....	10%	kg
1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.....	10%	kg

First Schedule

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note.

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

CHAPTER 16

Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

Notes.

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3.

2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading No. 19.02 or to the preparations of heading No. 21.03 or 21.04.

Subheading Notes.

1. For the purposes of subheading No. 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other sub-headings of heading No. 16.02.

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CHAPTER 16 - *Continued*

Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates - *Continued*

2. The fish and crustaceans specified in the subheadings of heading No. 16.04 or 16.05 under their common names only are of the same species as those mentioned in Chapter 3 under the same name.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
16.01	**Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.**		
1601.001	Chicken sausages, canned.....	45%	kg
1601.002	Other chicken sausages.....	45%	kg
1601.003	Other, canned.....	45%	kg
1601.009	Other.....	45%	kg
16.02	**Other prepared or preserved meat, meat offal or blood.**		
1602.10	Homogenised preparations:		
1602.101	For use in the production of chicken sausages.....	10%	kg
1602.109	Other.....	45%	kg
1602.20	Of liver of any animal.....	45%	kg
1602.30	Of poultry of heading No. 01.05:		
1602.31	Of turkeys:		
1602.311	Cured or smoked	45%	kg
1602.319	Other.....	45%	kg
1602.39	Other.....	45%	kg
1602.40	Of swine:		
1602.401	Ham.....	45%	kg
1602.402	Bacon.....	45%	kg
1602.403	Luncheon meat.....	45%	kg
1602.409	Other.....	45%	kg
1602.50	Of bovine animals:		
1602.501	Canned corned beef.....	5%	kg
1602.509	Other.....	45%	kg
1602.90	Other, including preparations of blood of any animal.....	45%	kg

First Schedule

CHAPTER 16 - *Continued*

Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
1603.00	**Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates**	10%	kg
16.04	**Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.**		
1604.10	Fish, whole or in pieces, but not minced:		
1604.11	Salmon	45%	kg
1604.12	Herrings	5%	kg
1604.13	Sardines, sardinella and brisling or sprats:		
1604.131	Sardines	5%	kg
1604.132	Sardinella and brisling or sprats	45%	kg
1604.14	Tunas, skipjack and bonito (Sarda spp.)	45%	kg
1604.15	Mackerel	5%	kg
1604.16	Anchovies	45%	kg
1604.19	Other	45%	kg
1604.20	Other prepared or preserved fish	45%	kg
1604.30	Caviar and caviar substitutes:		
1604.301	Caviar	45%	kg
1604.302	Caviar substitutes	45%	kg
16.05	**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.**		
1605.10	Crab	45%	kg
1605.20	Shrimps and prawns	45%	kg
1605.30	Lobster	45%	kg
1605.40	Other crustaceans	45%	kg
1605.90	Other	45%	kg

First Schedule

CHAPTER 17

Sugars and sugar confectionery

Note.

1. This Chapter does not cover:

   (a) Sugar confectionery containing cocoa (heading No. 18.06);

   (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading No. 2940.00; or

   (c) Medicaments or other products of Chapter 30.

Subheading Note

1. For the purposes of subheadings Nos. 1701.11 and 1701.12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
17.01	**Cane or beet sugar and chemically pure sucrose, in solid form.**		
1701.10	Raw sugar not containing added flavouring or colouring matter:		
1701.11	Cane sugar.....	45%	kg
1701.12	Beet sugar.....	45%	kg
1701.90	Other:		
1701.91	Containing added flavouring or colouring matter.....	45%	kg
1701.99	Other:		
1701.991	Icing sugar.....	30%	kg
1701.999	Other.....	45%	kg

First Schedule

CHAPTER 17 - *Continued*

Sugars and sugar confectionery - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
17.02	**Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.**		
1702.001	Glucose, lactose and maltose.....	10%	kg
1702.002	Maple sugar and maple syrup.....	45%	kg
1702.003	Syrup of cane sugar.....	45%	kg and litre
1702.004	Fructose.....	10%	kg
1702.005	Caramel.....	45%	kg
1702.009	Other, including invert sugar.....	45%	kg
17.03	**Molasses resulting from the extraction or refining of sugar.**		
1703.10	Cane molasses:		
1703.101	Inedible.....	30%	kg and litre
1703.102	Edible.....	30%	kg and litre
1703.90	Other.....	30%	kg and litre
17.04	**Sugar confectionery (including white chocolate), not containing cocoa.**		
1704.10	Chewing gum, whether or not sugar-coated.....	45%	kg
1704.90	Other.....	45%	kg

First Schedule

CHAPTER 18

Cocoa and cocoa preparations

Notes.

1. This Chapter does not cover the preparations of heading No. 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

2. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
18.01	**Cocoa beans, whole or broken, raw or roasted.**		
1801.001	Raw	5%	kg
1801.002	Roasted	5%	kg
1802.00	**Cocoa shells, husks, skins and other cocoa waste**	10%	kg
18.03	**Cocoa paste, whether or not defatted.**		
1803.10	Not defatted	10%	kg
1803.20	Wholly or partly defatted	10%	kg
1804.00	**Cocoa butter, fat and oil**	10%	kg
18.05	**Cocoa powder, not containing added sugar or other sweetening matter.**		
1805.001	Put up for retail sale in packages of not more than 2 kg	45%	kg
1805.009	Other	10%	kg
18.06	**Chocolate and other food preparations containing cocoa.**		
1806.001	Cocoa powder, containing added sugar or other sweetening matter	45%	kg
1806.002	Confectionery	45%	kg
1806.009	Other	45%	kg

First Schedule

CHAPTER 19

Preparations of cereals, flour, starch or milk; pastrycooks' products

Notes.

1. This Chapter does not cover:

   (a) Except in the case of stuffed products of heading No. 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

   (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading No.23.09); or

   (c) Medicaments or other products of Chapter 30.

2. In this Chapter the expressions "flour" and "meal" mean cereal flour and meal of Chapter 11 and other flour, meal and powder of vegetable origin of any Chapter.

3. Heading No.19.04 does not cover preparations containing more than 8% by weight of cocoa powder or coated with chocolate or other food preparations containing cocoa of heading No.18.06 (heading No.18.06).

4. For the purposes of heading No. 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included.		

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CHAPTER 19 - *Continued*

Preparations of cereals, flour, starch or milk; pastrycooks' products - Continued

Heading No.	Description of Goods	Rate of Duty	Unit(s)
1901.10	Preparations for infant use, put up for retail sale.....	Free	kg
1901.20	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	10%	kg
1901.90	Other:		
1901.901	Malt extract.....	10%	kg
1901.902	Preparations of malt extract.....	45%	kg
1901.909	Other.....	30%	kg
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.		
1902.001	Uncooked pasta, not stuffed or otherwise prepared	45%	kg
1902.009	Other.....	45%	kg
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.....	30%	kg
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared.		

First Schedule

CHAPTER 19 - *Continued*

Preparations of cereals, flour, starch or milk; pastrycooks' products - Continued

Heading No.	Description of Goods	Rate of Duty	Unit(s)
1904.10	Prepared foods obtained by the swelling or roasting of cereals or cereal products.....	45%	kg
1904.90	Other.....	45%	kg
19.05	**Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.**		
1905.001	Biscuits, unsweetened.....	45%	kg
1905.002	Biscuits, sweetened.....	45%	kg
1905.003	Ice cream cones	45%	kg
1905.004	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.....	45%	kg
1905.009	Other.....	45%	kg

CHAPTER 20

Preparations of vegetables, fruit, nuts or other parts of plants

Notes.

1. This Chapter does not cover:

   (a) Vegetables, fruit or nuts,prepared or preserved by the processes specified in Chapter 7, 8 or 11;

   (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or

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CHAPTER 20 - *Continued*

Preparations of vegetables, fruit, nuts or other parts of plants-*Continued*

(c) Homogenised composite food preparations of heading No. 21.04.

2. Headings Nos. 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).

3. Headings Nos. 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading No. 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).

4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading No. 20.02.

5. For the purposes of heading No.20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

Subheading Notes.

1. For the purposes of subheading No. 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading No. 2005.10 takes precedence over all other subheadings of heading No. 20.05.

2. For the purposes of subheading No.2007.10,the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes,in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain

First Schedule

CHAPTER 20 - *Continued*

Preparations of vegetables, fruit, nuts or other parts of plants-*Continued*

a small quantity of visible pieces of fruit. Subheading No.2007.10 takes precedence over all other subheadings of heading No.20.07.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
20.01	**Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.**		
2001.10	Cucumbers and gherkins:		
2001.101	In packages not less than 50 kg.....	30%	kg
2001.109	Other.....	45%	kg
2001.20	Onions:		
2001.201	In packages not less than 50 kg.....	30%	kg
2001.209	Other.....	45%	kg
2001.90	Other:		
2001.901	In packages not less than 50 kg.....	30%	kg
2001.909	Other.....	45%	kg
20.02	**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.**		
2002.10	Tomatoes, whole or in pieces:		
2002.101	In packages not less than 50 kg....	30%	kg
2002.109	Other.....	45%	kg
2002.90	Other:		
2002.901	Tomato paste, in packages not less than 50 kg.....	30%	kg
2002.902	Tomato paste, other.....	45%	kg
2002.903	Other,in packages not less than 50 kg.....	30%	kg
2002.909	Other.....	45%	kg
20.03	**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid**		
2003.001	In packages not less than 50 kg.....	30%	kg
2003.009	Other.....	45%	kg

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CHAPTER 20 - *Continued*

Preparations of vegetables, fruit, nuts or other parts of plants - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
20.04	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen**		
2004.10	Potatoes:		
2004.101	In packages not less than 50 kg.....	30%	kg
2004.109	Other.....	45%	kg
2004.90	Other vegetables and mixtures of vegetables:		
2004.901	In packages not less than 50 kg.....	30%	kg
2004.909	Other.....	45%	kg
20.05	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen**		
2005.10	Homogenized vegetables:		
2005.101	In packages not less than 50 kg.....	30%	kg
2005.109	Other.....	45%	kg
2005.20	Potatoes:		
2005.201	In packages not less than 50 kg.....	30%	kg
2005.209	Other.....	45%	kg
2005.30	Sauerkraut:		
2005.301	In packages not less than 50 kg.....	30%	kg
2005.309	Other.....	45%	kg
2005.40	Peas:		
2005.401	In packages not less than 50 kg.....	30%	kg
2005.409	Other.....	45%	kg
2005.50	Beans:		
2005.501	In packages not less than 50 kg.....	30%	kg
2005.509	Other.....	45%	kg
2005.60	Asparagus.....	45%	kg
2005.70	Olives:		
2005.701	In packages not less than 50 kg.....	30%	kg
2005.709	Other.....	45%	kg
2005.80	Sweet corn:		
2005.801	In packages not less than 50 kg.....	30%	kg
2005.809	Other.....	45%	kg

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CHAPTER 20 - *Continued*

Preparations of vegetables, fruit, nuts or other parts of plants - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
2005.90	Other vegetables and mixtures of vegetables:		
2005.901	In packages not less than 50 kg....	30%	kg
2005.909	Other.....	45%	kg
20.06	**Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised).**		
2006.001	Citrus peel.....	45%	kg
2006.009	Other.....	45%	kg
20.07	**Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.**		
2007.10	Homogenised preparations.....	45%	kg
2007.90	Other:		
2007.91	Citrus fruit:		
2007.911	Fruit puree and fruit paste, not in retail packages.....	30%	kg
2007.919	Other.....	45%	kg
2007.99	Other:		
2007.991	Fruit puree and fruit paste, not in retail packages.....	30%	kg
2007.992	Pineapple based.....	45%	kg
2007.993	Guava jams and jellies.....	45%	kg
2007.994	Guava cheese.....	45%	kg
2007.995	Nutmeg jams and jellies.....	45%	kg
2007.999	Other.....	45%	kg
20.08	**Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.**		

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CHAPTER 20 - *Continued*

Preparations of vegetables, fruit, nuts or other parts of plants - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
2008.001	Ground-nuts	45%	kg
2008.002	Other nuts, including mixtures	45%	kg
2008.003	Peanut butter	45%	kg
2008.004	Mangoes	45%	kg
2008.005	Pineapples	45%	kg
2008.006	Oranges	45%	kg
2008.007	Grapefruits	45%	kg
2008.009	Other	45%	kg
20.09	**Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.**		
2009.10	Orange juice:		
2009.101	Concentrated	45%	kg and litre
2009.102	Not concentrated	45%	kg and litre
2009.20	Grapefruit juice:		
2009.201	Concentrated	45%	kg and litre
2009.202	Not concentrated	45%	kg and litre
2009.30	Juice of any other single citrus fruit:		
2009.301	Lime juice, concentrated	45%	kg and litre
2009.302	Lime juice, not concentrated	45%	kg and litre
2009.309	Other	45%	kg and litre
2009.40	Pineapple juice:		
2009.401	Concentrated, not in retail packages	30%	kg and litre
2009.409	Other	45%	kg and litre

First Schedule

CHAPTER 20 - *Continued*

Preparations of vegetables, fruit, nuts or other parts of plants - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
2009.50	Tomato juice:		
2009.501	Concentrated, not in retail packages	30%	kg and litre
2009.509	Other.....	45%	kg and litre
2009.60	Grape juice (including grape must):		
2009.601	Concentrated, not in retail packages	30%	kg and litre
2009.609	Other.....	45%	kg and litre
2009.70	Apple juice:		
2009.701	Concentrated, not in retail packages	30%	kg and litre
2009.709	Other.....	45%	kg and litre
2009.80	Juice of any other single fruit or vegetables:		
2009.801	Passion fruit juice, concentrated, not in retail packages.....	30%	kg and litre
2009.802	Passion fruit juice, other.....	45%	kg and litre
2009.803	Tamarind juice, concentrated, not in retail packages.....	30%	kg and litre
2009.804	Tamarind juice, other.....	45%	kg and litre
2009.808	Other, concentrated, not in retail packages.....	30%	kg and litre
2009.809	Other.....	45%	kg and litre
2009.90	Mixtures of juices:		
2009.901	Grapefruit and orange juices.....	45%	kg and litre
2009.902	Pineapple-based juices.....	45%	kg and litre
2009.909	Other.....	45%	kg and litre

First Schedule

CHAPTER 21

Miscellaneous edible preparations

Notes.

1. This Chapter does not cover:

   (a) Mixed vegetables of heading No. 0712.00;

   (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);

   (c) Spices or other products of headings Nos. 09.04 to 09.10;

   (d) Food preparations, other than the products described in heading No. 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans,molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

   (e) Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume (see Note 2 to Chapter 22) exceeding 0.5% vol (heading No.22.08);

   (f) Yeast put up as a medicament or other products of heading No. 30.03 or 30.04; or

   (g) Prepared enzymes of heading No. 35.07.

2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading No. 21.01.

3. For the purposes of heading No. 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes,in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

First Schedule

CHAPTER 21 - *Continued*

Miscellaneous edible preparations - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
21.01	**Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.**		
2101.10	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts; essences or concentrates or with a basis of coffee.....	45%	kg
2101.20	Extracts, essences and concentrates, of tea and mate, and preparations with a basis of these extracts; essences or concentrates or with a basis of tea or mate.....	45%	kg
2101.30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof...	45%	kg
21.02	**Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.**		
2102.10	Active yeasts.....	30%	kg
2102.20	Inactive yeasts; other single-cell micro-organisms, dead:		
2102.201	Inactive yeasts.....	30%	kg
2102.209	Other single-cell micro-organisms, dead.....	Free	kg
2102.30	Prepared baking powders.....	30%	kg

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CHAPTER 21 - *Continued*

Miscellaneous edible preparations - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
21.03	**Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.**		
2103.10	Soya sauce.....	45%	kg
2103.20	Tomato ketchup and other tomato sauces:		
2103.201	Tomato ketchup.....	45%	kg
2103.202	Other tomato sauces.....	45%	kg
2103.30	Mustard flour and meal and prepared mustard:		
2103.301	Mustard flour and meal.....	30%	kg
2103.302	Prepared mustard.....	45%	kg
2103.90	Other:		
2103.901	Pepper sauce.....	45%	kg
2103.902	Mayonnaise.....	45%	kg
2103.909	Other.....	45%	kg
21.04	**Soups and broths and preparations therefor; homogenised composite food preparations.**		
2104.10	Soups and broths and preparations therefor:		
2104.101	In liquid form.....	45%	kg
2104.102	In solid or powder form.....	45%	kg
2104.20	Homogenised composite food preparations.....	45%	kg
21.05	**Ice cream and other edible ice, whether or not containing cocoa.**		
2105.001	Ice cream.....	45%	kg
2105.009	Other.....	45%	kg

First Schedule

CHAPTER 21 - *Continued*

Miscellaneous edible preparations - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
21.06	**Food preparations not elsewhere specified or included.**		
2106.001	Flavoured or coloured sugar syrups..	45%	kg
2106.002	Protein hydrolysates.....	10%	kg
2106.003	Flavouring powders for making beverages.....	10%	kg
2106.004	Autolysed yeast.....	30%	kg
2106.005	Ice cream powders.....	45%	kg
2106.006	Preparations consisting of saccharin and a foodstuff, used for sweetening purposes.....	45%	kg
2106.009	Other.....	45%	kg

CHAPTER 22

Beverages, spirits and vinegar

Notes.

1. This Chapter does not cover:

(a) Sea water (heading No. 25.01);

(b) Distilled or conductivity water or water of similar purity (heading No. 2851.00);

(c) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29.15);

(d) Medicaments of heading No. 30.03 or 30.04; or

(e) Perfumery or toilet preparations (Chapter 33).

CHAPTER 22 - *Continued*

Beverages, spirits and vinegar - *Continued*

2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume"shall be determined at a temperature of 20°C.

3. For the purposes of heading No.22.02,the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings Nos. 22.03 to 22.06 or heading No. 22.08 as appropriate.

Subheading Note

1. For the purpose of subheading No. 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
22.01	**Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.**		
2201.10	Mineral waters and aerated waters:		
2201.101	Mineral waters.....	45%	kg and litre
2201.102	Aerated waters.....	45%	kg and litre
2201.90	Other.....	20%	kg

First Schedule

CHAPTER 22 - *Continued*

Beverages, spirits and vinegar - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
22.02	**Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.**		
2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
2202.101	Aerated beverages.....	45%	kg and litre
2202.09	Other.....	20%	kg and litre
2202.90	Other:		
2202.901	Preparations containing cocoa.....	20%	kg and litre
2202.902	Malt beverages.....	20%	kg and litre
2202.909	Other.....	20%	kg and litre
22.03	**Beer made from malt.**		
2203.001	Beer.....	$2.64 per litre	kg and litre
2203.002	Stout.....	$2.64 per litre	kg and litre
2203.009	Other.....	$2.64 per litre	kg and litre
22.04	**Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.**		
2204.10	Sparkling wines.....	30%	kg and litre

First Schedule

CHAPTER 22 - *Continued*

Beverages, spirits and vinegar - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
2204.20	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.201	Grape must.....	20%	kg and litre
2204.209	Other wine.....	30%	kg and litre
2204.30	Other grape must.....	20%	kg and litre
2205.00	**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.....**	30%	kg and litre
2206.00	**Other fermented beverages (for example, cider, perry, mead).....**	30%	kg and litre
22.07	**Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.**		
2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher.....	$14.30 per litre	kg and litre of alcohol
2207.20	Ethyl alcohol and other spirits, denatured, of any strength.....	$1.32 per litre	kg and litre
22.08	**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages.**		
2208.10	Compound alcoholic preparations of a kind used for the manufacture of beverages.....	$14.30 per litre	kg and litre

First Schedule

CHAPTER 22 - *Continued*

Beverages, spirits and vinegar - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
2208.20	Spirits obtained by distilling grape-wine or grape marc:		
2208.201	Brandy, in bottles of a strength not exceeding 46% vol.....	$11.44 per litre	kg and litre
2208.209	Other.....	$23.51 per litre alcohol by volume	kg and litre of alcohol
2208.30	Whiskies:		
2208.301	In bottles of a strength not exceeding 46% vol.....	$11.66 per litre	kg and litre
2208.309	Other.....	$23.12 per litre alcohol by volume	kg and litre of alcohol
2208.40	Rum and tafia:		
2208.401	In bottles of a strength not exceeding 46% vol.....	$12.98 per litre	kg and litre
2208.409	Other rum.....	$27.36 per litre alcohol by volume	kg and litre of alcohol
2208.50	Gin and Geneva:		
2208.501	In bottles of a strength not exceeding 46% vol.....	$12.32 per litre	kg and litre
2208.509	Other gin.....	$25.05 per litre alcohol by volume	Kg and litre of alcohol
2208.90	Other:		
2208.901	Vodka.....	$14.30 per litre	kg and litre
2208.902	Cordials and liqueurs.....	$14.30 per litre	kg and litre

CHAPTER 22 - *Continued*

Beverages, spirits and vinegar - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
2208.903	Aromatic bitters used as a flavouring agent for food and beverages.....	$1.10 per litre	kg and litre
2208.904	Other aromatic bitters.....	$14.30 per litre	kg and litre
2208.909	Other.....	$14.30 per litre	kg and litre
2209.00	**Vinegar and substitutes for vinegar obtained from acetic acid.....**	45%	kg and litre

CHAPTER 23

Residues and Waste from the food industries; prepared animal fodder

Note.

1. Heading No. 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

First Schedule

CHAPTER 23 - *Continued*

Residues and Waste from the food industries; prepared animal fodder - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
2301.00	**Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.....**	Free	kg
23.02	**Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.**		
2302.10	Of maize (corn).....	Free	kg
2302.20	Of rice.....	Free	kg
2302.30	Of wheat.....	Free	kg
2302.40	Of other cereals.....	Free	kg
2302.50	Of leguminous plants.....	Free	kg
23.03	**Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.**		
2303.001	Bagasse.....	Free	kg
2303.009	Other.....	Free	kg
2304.00	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.....**	Free	kg
2305.00	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.....**	Free	kg

First Schedule

CHAPTER 23 - *Continued*

Residues and Waste from the food industries; prepared animal fodder - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
23.06	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 2304.00 or 2305.00.**		
2306.10	Of cotton seeds	Free	kg
2306.20	Of linseed	Free	kg
2306.30	Of sunflower seeds	Free	kg
2306.40	Of rape or colza seeds	Free	kg
2306.50	Of coconut or copra	Free	kg
2306.60	Of palm nuts or kernels	Free	kg
2306.90	Other	Free	kg
2307.00	**Wine lees; argol**	Free	kg
2308.00	**Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included**	Free	kg
23.09	**Preparations of a kind used in animal feeding.**		
2309.10	Dog or cat food, put up for retail sale	45%	kg
2309.90	Other:		
2309.901	Other foods for pets	45%	kg
2309.902	Prepared complete poultry feed	30%	kg
2309.903	Prepared complete cattle feed	30%	kg
2309.904	Prepared complete pig feed	30%	kg
2309.905	Other prepared complete animal feeds	30%	kg
2309.909	Other	Free	kg

First Schedule

CHAPTER 24

Tobacco and manufactured tobacco substitutes

Note.

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

Heading No.	Description of Goods	Rate of Duty	Unit(s)
24.01	**Unmanufactured tobacco; tobacco refuse.**		
2401.10	Tobacco, not stemmed/stripped.....	$6.61 per kg	kg
2401.20	Tobacco, partly or wholly stemmed/ stripped.....	$6.61 per kg	kg
2401.30	Tobacco refuse.....	$6.61 per kg	kg
24.02	**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.**		
2402.10	Cigars, cheroots and cigarillos, containing tobacco.....	45%	kg
2402.20	Cigarettes containing tobacco.....	45%	kg
2402.90	Other.....	45%	kg
24.03	**Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.**		
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion.....	45%	kg
2403.90	Other:		
2403.901	Snuff.....	45%	kg
2403.909	Other.....	45%	kg

First Schedule

SECTION V

MINERAL PRODUCTS

CHAPTER 25

Salt; sulphur; earths and stone; plastering materials, lime and cement

Notes.

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

   The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2. This Chapter does not cover:

   (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 2802.00);

   (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading No. 2821.00);

   (c) Medicaments or other products of Chapter 30;

   (d) Perfumery, cosmetic or toilet preparations (Chapter 33);

   (e) Setts, curbstones or flagstones (heading 6801.00); mosaic cubes or the like (heading No. 68.02); roofing, facing or damp course slates (heading No. 68.03);

   (f) Precious or semi-precious stones (heading No. 71.02 or 71.03);

First Schedule

CHAPTER 25 - *Continued*

Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement - *Continued*

(g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading No. 38.23; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01);

(h) Billiard chalks (heading No. 95.04); or

(ij) Writing or drawing chalks or tailors' chalks (heading No.96.09).

3. Any products classifiable in heading No.25.17 and any other heading of the Chapter are to be classified in heading No.25.17.

4. Heading No. 25.30 applies, inter alia to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pottery.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
25.01	**Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; sea water.**		
2501.001	Table salt in retail packages of not more than 2.5 kg.....	45%	kg
2501.002	Other table salt.....	30%	kg
2501.003	Rock salt.....	5%	kg
2501.004	Pure sodium chloride.....	5%	kg
2501.005	Salt liquors.....	5%	kg
2501.009	Other.....	5%	kg

First Schedule

CHAPTER 25 - *Continued*

Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
2502.00	**Unroasted iron pyrites**.....	5%	kg
2503.00	**Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur**.....	Free	kg
2504.00	**Natural graphite**.....	5%	kg
2505.00	**Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26**.....	30%	kg
2506.00	**Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape**.....	5%	kg
2507.00	**Kaolin and other kaolinic clays, whether or not calcined**.....	30%	kg
25.08	**Other clays (not including expanded clays of heading No. 6806.00), and-alusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.**		
2508.001	Fuller's earth.....	5%	kg
2508.002	Bentonite.....	30%	kg
2508.009	Other.....	30%	kg
2509.00	**Chalk**.....	30%	kg

First Schedule

CHAPTER 25 - *Continued*

Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
25.10	**Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.**		
2510.10	Unground.....	5%	kg
2510.20	Ground.....	5%	kg
25.11	**Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 2816.00.**		
2511.10	Natural barium sulphate (barytes)...	5%	kg
2511.20	Natural barium carbonate (witherite).....	5%	kg
2512.00	**Siliceous, fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less**.....	5%	kg
25.13	**Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.**		
2513.10	Pumice stone.....	30%	kg
2513.20	Emery, natural corundum, natural garnet and other natural abrasives.....	5%	kg
2514.00	**Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape**.....	5%	kg

First Schedule

CHAPTER 25-*Continued*

Salt; Sulphur; Earths and Stone; Plastering Materials. Lime and Cement - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
2515.00	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.....	5%	kg
2516.00	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.....	5%	kg
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No. 2515.00 or 2516.00, whether or not heat-treated.		
2517.001	Round modules of flint.....	5%	kg
2517.009	Other.....	30%	kg

First Schedule

CHAPTER 25 - *Continued*

Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
2518.00	**Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite).....**	5%	kg
25.19	**Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.**		
2519.10	Natural magnesium carbonate (magnesite).....	5%	kg
2519.90	Other.....	5%	kg
25.20	**Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.**		
2520.10	Gypsum; anhydrite:		
2520.101	Gypsum.....	30%	kg
2520.102	Anhydrite.....	5%	kg
2520.20	Plasters.....	5%	kg
2521.00	**Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.....**	30%	kg

First Schedule

CHAPTER 25 - *Continued*

Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 2825.00		
2522.10	Quicklime.....	30%	kg
2522.20	Slaked lime.....	30%	kg
2522.30	Hydraulic lime.....	30%	kg
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.		
2523.10	Cement clinkers.....	30%	kg
2523.20	Portland cement:		
2523.201	Building cement (grey).....	30%	kg
2523.202	Oilwell cement.....	30%	kg
2523.209	Other.....	30%	kg
2523.30	Aluminous cement.....	30%	kg
2523.90	Other hydraulic cements.....	30%	kg
2524.00	Asbestos.....	5%	kg
2525.00	Mica, including splittings; mica waste.....	5%	kg
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.		
2526.001	Talc.....	5%	kg
2526.009	Other.....	5%	kg
2527.00	Natural cryolite; natural chiolite.	5%	kg

First Schedule

CHAPTER 25 - *Continued*

Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
2528.00	**Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight.....**	5%	kg
25.29	**Felspar; leucite; nepheline and nepheline syenite; fluorspar.**		
2529.10	Felspar.....	30%	kg
2529.20	Fluorspar.....	5%	kg
2529.30	Leucite; nepheline and nepheline syenite.....	5%	kg
25.30	**Mineral substances not elsewhere specified or included.**		
2530.001	Vermiculite, perlite and chlorites, unexpanded.....	5%	kg
2530.009	Other.....	5%	kg

CHAPTER 26

Ores, slag and ash

Notes.

1. This Chapter does not cover:

   (a) Slag or similar industrial waste prepared as macadam (heading No. 25.17);

   (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);

   (c) Basic slag of Chapter 31

First Schedule

CHAPTER 26 - *Continued*

Ores, Slag and Ash - *Continued*

(d) Slag wool, rock wool or similar mineral wools (heading No. 6806.00);

(e) Waste or scrap of precious metal or of metal clad with precious metal (heading No. 71.12); or

(f) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of headings Nos. 26.01 to 2617.00, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No.2844.00 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings Nos. 26.01 to 2617.00 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading No. 2620.00 applies only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
26.01	**Iron ores and concentrates, including roasted iron pyrites.**		
2601.10	Iron ores and concentrates, other than roasted iron pyrites:		
2601.11	Non-agglomerated.....	5%	kg
2601.12	Agglomerated.....	5%	kg
2601.20	Roasted iron pyrites.....	5%	kg
2602.00	**Manganese ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.....**	5%	kg
2603.00	**Copper ores and concentrates.....**	5%	kg

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CHAPTER 26 - *Continued*

Ores, Slag and Ash - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
2604.00	Nickel ores and concentrates.....	5%	kg
2605.00	Cobalt ores and concentrates.....	5%	kg
2606.00	Aluminium ores and concentrates....	30%	kg
2607.00	Lead ores and concentrates.....	5%	kg
2608.00	Zinc ores and concentrates.....	5%	kg
2609.00	Tin ores and concentrates.....	5%	kg
2610.00	Chromium ores and concentrates.....	5%	kg
2611.00	Tungsten ores and concentrates.....	5%	kg
2612.00	Uranium or thorium ores and concentrates.....	5%	kg
2613.00	Molybdenum ores and concentrates..,	5%	kg
2614.00	Titanium ores and concentrates.....	5%	kg
2615.00	Niobium, tantalum, vanadium or zirconium ores and concentrates....	5%	kg
2616.00	Precious metal ores and concentrates.....	5%	kg
2617.00	Other ores and concentrates.....	5%	kg
2618.00	Granulated slag (slag sand) from the manufacture of iron or steel...	30%	kg
2619.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.....	30%	kg

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CHAPTER 26 - *Continued*

Ores, Slag and Ash - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
2620.00	Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds.....	5%	kg
2621.00	Other slag and ash, including seaweed ash (kelp).....	5%	kg

CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

Notes.

1. This Chapter does not cover:

   (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading No. 27.11;

   (b) Medicaments of heading No. 30.03 or 30.04; or

   (c) Mixed unsaturated hydrocarbons of heading No. 33.01, 33.02 or 38.05.

2. References in heading No. 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

First Schedule

CHAPTER 27 - *Continued*

Mineral Fuels, Mineral Oils and Products of their Distillation; Bituminous Substances; Mineral Waxes - *Continued*

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distills at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

Subheading Notes.

1. For the purposes of subheading No. 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2. For the purposes of subheading No. 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
27.01	**Coal; briquettes, ovoids and similar solid fuels manufactured from coal.**		
2701.10	Coal, whether or not pulverised, but not agglomerated:		
2701.11	Anthracite.....	10%	kg
2701.12	Bituminous coal.....	10%	kg
2701.19	Other coal.....	10%	kg
2701.20	Briquettes, ovoids and similar solid fuels manufactured from coal..	10%	kg
27.02	**Lignite, whether or not agglomerated, excluding jet.**		
2702.10	Lignite, whether or not pulverised, but not agglomerated.....	10%	kg
2702.20	Agglomerated lignite.....	10%	kg
2703.00	Peat (including peat litter), whether or not agglomerated.....	Free	kg

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CHAPTER 27 - *Continued*

Mineral Fuels, Mineral oils and Products of their Distillation; Bituminous Substances; Mineral Waxes - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
27.04	**Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.**		
2704.001	Coke and semi-coke of coal.....	10%	kg
2704.002	Coke and semi-coke of lignite or of peat.....	10%	kg
2704.003	Retort carbon.....	10%	kg
2705.00	**Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.....**	30%	kg
2706.00	**Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.....**	30%	kg
27.07	**Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents**		
2707.001	Gasolene blending preparations.....	30%	kg and m^3
2707.009	Other.....	30%	kg
27.08	**Pitch and pitch coke, obtained from coal tar or from other mineral tars.**		
2708.10	Pitch.....	30%	kg
2708.20	Pitch coke.....	10%	kg

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CHAPTER 27 - *Continued*

Mineral Fuels, Mineral Oils and Products of their Distillation; Bituminous Substances; Mineral Waxes - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
27.09	**Petroleum oils and oils obtained from bituminous minerals, crude.**		
2709.001	Imported under the processing agreement.....	Free	kg and m^3
2709.009	Other.....	Free	kg and m^3
27.10	**Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.**		
2710.10	Motor spirit (gasolene) and other light oils and preparations:		
2710.11	Aviation spirit of 100 octane and over:		
2710.111	Exported under the processing agreement.....	Free	kg and m^3
2710.119	Other.....	Free	kg and m^3
2710.12	Aviation spirit under 100 octane:		
2710.121	Exported under the processing agreement.....	Free	kg and m^3
2710.129	Other.....	Free	kg and m^3
2710.13	Motor spirit (gasoline):		
2710.131	Exported under the processing agreement.....	45%	kg and m^3

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CHAPTER 27 - *Continued*

Mineral Fuels, Mineral Oils and Products of their Distillation; Bituminous Substances; Mineral Waxes - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
2710.139	Other.....	45%	kg and m^3
2710.14	Spirit type (gasoline type) jet fuel:		
2710.141	Exported under the processing agreement.....	Free	kg and m^3
2710.149	Other.....	Free	kg and m^3
2710.19	Other:		
2710.191	Exported under the processing agreement.....	Free	kg and m^3
2710.199	Other.....	Free	kg and m^3
2710.20	Kerosene and other medium oils (not including gas oils):		
2710.21	Kerosene type jet fuel:		
2710.211	Exported under the processing agreement.....	Free	kg and m^3
2710.219	Other.....	Free	kg and m^3
2710.22	Illuminating kerosene:		
2710.221	Exported under the processing agreement.....	45%	kg and m^3
2710.229	Other.....	45%	kg and m^3
2710.23	Vapourising oil or white spirit:		
2710.231	Exported under the processing agreement.....	45%	kg and m^3
2710.239	Other.....	45%	kg and m^3

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CHAPTER 27 - *Continued*

Minerals Fuels, Mineral Oils and Products of their Distillation; Bituminous Substances; Mineral Waxes - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
2710.29	Other:		
2710.291	Exported under the processing agreement.....	Free	kg and m^3
2710.299	Other.....	Free	kg and m^3
2710.30	Gas Oils:		
2710.31	Diesel oil:		
2710.311	Exported under the processing agreement	45%	kg and m^3
2710.319	Other.....	45%	kg and m^3
2710.39	Other:		
2710.391	Exported under the processing agreement.....	20%	kg and m^3
2710.399	Other.....	20%	kg and m^3
2710.40	Fuel oils, not elsewhere specified or included:		
2710.41	Partly refined petroleum including topped crudes:		
2710.411	Exported under the processing agreement.....	Free	kg and m^3
2710.419	Other.....	Free	kg and m^3
2710.42	Bunker "C" grade fuel oil:		
2710.421	Exported under the processing agreement.....	45%	kg and m^3
2710.429	Other.....	45%	kg and m^3

CHAPTER 27 - *Continued*

Mineral Fuels, Mineral Oils and Products of their Distillation; Bituminous Substances; Mineral Waxes - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
2710.49	Other:		
2710.491	Exported under the processing agreement	45%	kg and m^3
2710.499	Other	45%	kg and m^3
2710.90	Other:		
2710.91	Lubricating oil base stock	10%	kg and litre
2710.92	Lubricating oils	45%	kg and litre
2710.93	Lubricating greases	45%	kg
2710.94	Hydraulic brake fluids and other prepared liquids for hydraulic transmission	Free	kg
2710.95	Transformer oil	Free	kg
2710.96	Circuit breaker oil	Free	kg
2710.97	Cleansing, cutting and mould release oils	Free	kg
2710.99	Other	Free	kg
27.11	**Petroleum gases and other gaseous hydrocarbons.**		
2711.10	Liquefied:		
2711.11	Natural gas	Free	kg
2711.12	Propane	Free	kg
2711.13	Butanes	Free	kg
2711.14	Ethylene, propylene, butylene and butadiene	Free	kg
2711.19	Other	Free	kg
2711.20	In gaseous state:		
2711.21	Natural gas	Free	kg
2711.29	Other	Free	kg

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CHAPTER 27 - *Continued*

Mineral Fuels, Mineral Oils and Products of their Distillation; Bituminous Substances; Mineral Waxes - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
27.12	**Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.**		
2712.10	Petroleum jelly.....	45%	kg
2712.20	Paraffin wax containing by weight less than 0.75% of oil.....	10%	kg
2712.90	Other.....	10%	kg
27.13	**Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.**		
2713.10	Petroleum coke,.....	20%	kg
2713.20	Petroleum bitumen.....	45%	kg
2713.90	Other residues of petroleum oils or of oils obtained from bituminous minerals.....	45%	kg
27.14	**Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.**		
2714.10	Bituminous or oil shale and tar sands.....	45%	kg
2714.90	Other:		

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CHAPTER 27 - *Continued*

Mineral Fuels, Mineral Oils and Products of their Distillation; Bituminous Substances; Mineral Waxes - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
2714.901	Bitumen and asphalt, natural.....	45%	kg
2714.909	Other.....	45%	kg
27.15	**Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).**		
2715.001	Cut-backs.....	45%	kg
2715.009	Other.....	45%	kg
2716.00	Electrical energy.....	Free	kw h

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

1. (a) Goods (other than radioactive ores) answering to a description in heading No.2844.00 or 2845.00 are to be classified in those headings and in no other heading of the Nomenclature.

   (b) Subject to paragraph (a) above, goods answering to a description in heading No.2843.00 or 2846.00 are to be classified in those headings and in no other heading of this Section.

2. Subject to Note 1 above, goods classifiable in heading No.30.04,30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 3707.00 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.

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SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES - Continued

3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

CHAPTER 28

Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-earth Metals, of Radioactive Elements or of Isotopes

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to:

(a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

(b) The products mentioned in (a) above dissolved in water;

(c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

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CHAPTER 28 - *Continued*

Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-earth Metals, of Radioactive Elements or of Isotopes - *Continued*

(d) The products mentioned in (a), (b) or (c) above with an added stabiliser necessary for their preservation or transport;

(e) The products mentioned in (a), (b),(c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2. In addition to dithionites and sulphoxylates, stabilised with organic substances (heading No. 2831.00), carbonates and peroxocarbonates of inorganic bases (heading No. 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading No. 2837.00), fulminates, cyanates and thiocyanates, of inorganic bases (heading No.2838.00), organic products included in headings Nos. 2843.00 to 2846.00 and carbides (heading No.28.49), only the following compounds of carbon are to be classified in this Chapter:

(a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.11);

(b) Halide oxides of carbon (heading No. 2812.00);

(c) Carbon disulphide (heading No. 2813.00);

(d) Thiocarbonates, selenocarbonates, telluro-carbonates, selenocyanates, tellurocyanates, tetrathiocyanatodi-amminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 2842.00);

(e) Hydrogen peroxide, solidified with urea (heading No.2847.00), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading No. 2851.00) other than calcium cyanamide, whether or not pure (Chapter 31).

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CHAPTER 28 - *Continued*

Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-earth Metals, of Radioactive Elements or of Isotopes - *Continued*

3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:

(a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;

(b) Organo-inorganic compounds other than those mentioned in Note 2 above;

(c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;

(d) Inorganic products of a kind used as luminophores, of heading No. 3206.00;

(e) Artificial graphite (heading No. 3801.00); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 3813.00; ink removers put up in packings for retail sale, of heading No. 38.23; cultured crystals (other than optical elements) weighing not less than 2.5g each, of the halides of the alkali or alkaline-earth metals, of heading No. 38.23;

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos.71.02 to 7105.00), or precious metals or precious metal alloys of Chapter 71;

(g) The metals, whether or not pure, or metal alloys of Section XV;or

(h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading No. 90.01).

4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading No. 28.11.

5. Headings Nos. 2826.00 to 2842.00 apply only to metal or ammonium salts or peroxysalts.

Except where the context otherwise requires, double or complex salts are to be classified in heading No. 2842.00.

CHAPTER 28 - *Continued*

Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-earth Metals, of Radioactive Elements or of Isotopes - *Continued*

6. Heading No. 2844.00 applies only to:

(a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;

(b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;

(c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

(d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74Bq/g (0.002 u Ci/g);

(e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;

(f) Radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings Nos. 2844.00 and 2845.00, refers to:

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7. Heading No. 2848.00 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.

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CHAPTER 28 - *Continued*

Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-earth Metals, of Radioactive Elements or of Isotopes - *Continued*

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 3818.00.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
	I. CHEMICAL ELEMENTS		
28.01	**Fluorine, chlorine, bromine and iodine.**		
2801.10	Chlorine	10%	kg
2801.20	Iodine	10%	kg
2801.30	Fluorine; bromine	10%	kg
2802.00	**Sulphur, sublimed or precipitated; colloidal sulphur**	10%	kg
2803.00	**Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)**	10%	kg
28.04	**Hydrogen, rare gases and other non-metals.**		
2804.10	Hydrogen	30%	kg
2804.20	Rare gases	10%	kg
2804.30	Nitrogen	30%	kg
2804.40	Oxygen	30%	kg
2804.50	Boron; tellurium	10%	kg
2804.60	Silicon	10%	kg
2804.70	Phosphorus	10%	kg

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CHAPTER 28 - *Continued*

Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-earth Metals, of Radioactive Elements or of Isotopes - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
2804.80	Arsenic.....	10%	kg
2804.90	Selenium.....	10%	kg
2805.00	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed; mercury.....	10%	kg
	II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS		
2806.00	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.....	10%	kg
28.07	Sulphuric acid; oleum.		
2807.001	Sulphuric acid, for chemical analysis	10%	kg
2807.002	Sulphuric acid, other.....	30%	kg
2807.003	Oleum.....	10%	kg
2808.00	Nitric acid, sulphonitric acids.....	10%	kg
2809.00	Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids.....	10%	kg
2810.00	Oxides of boron; boric acids.....	10%	kg
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.		
2811.10	Other inorganic acids.....	10%	kg

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CHAPTER 28 - *Continued*

Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-earth Metals, of Radioactive Elements or of Isotopes - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
2811.20	Other inorganic oxygen compounds of non-metals:		
2811.21	Carbon dioxide.....	30%	kg
2811.22	Silicon dioxide.....	10%	kg
2811.23	Sulphur dioxide.....	10%	kg
2811.29	Other:		
2811.291	Nitrous oxide.....	10%	kg
2811.299	Other.....	10%	kg
	III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS		
2812.00	**Halides and halide oxides of non-metals**.....	10%	kg
2813.00	**Sulphides of non-metals; commercial phosphorus trisulphide**.....	10%	kg
	IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS		
28.14	**Ammonia, anhydrous or in aqueous solution.**		
2814.10	Anhydrous ammonia.....	30%	kg
2814.20	Ammonia in aqueous solution.....	10%	kg

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CHAPTER 28 - *Continued*

Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-earth Metals, of Radioactive Elements or of Isotopes - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
28.15	**Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.**		
2815.10	Sodium hydroxide (caustic soda):		
2815.11	Solid.....	10%	kg
2815.12	In aqueous solution (soda lye or liquid soda).....	10%	kg
2815.20	Potassium hydroxide (caustic potash)	10%	kg
2815.30	Peroxides of sodium or potassium.....	10%	kg
2816.00	**Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.....**	10%	kg
2817.00	**Zinc oxide; zinc peroxide.....**	10%	kg
28.18	**Aluminium oxide (including artificial corundum); aluminium hydroxide.**		
2818.10	Artificial corundum.....	10%	kg
2818.20	Other aluminium oxide (alumina).....	30%	kg
2818.30	Aluminium hydroxide.....	10%	kg
2819.00	**Chromium oxides and hydroxides.....**	10%	kg
2820.00	**Manganese oxides.....**	10%	kg
2821.00	**Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 .....**	10%	kg

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CHAPTER 28 - *Continued*

Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-earth Metals, of Radioactive Elements or of Isotopes - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
2822.00	Cobalt oxides and hydroxides; commercial cobalt oxides.....	10%	kg
2823.00	Titanium oxides.....	10%	kg
2824.00	Lead oxides; red lead and orange lead.....	10%	kg
2825.00	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.....	10%	kg
	V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS		
2826.00	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.....	10%	kg
2827.00	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.....	10%	kg
2828.00	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	10%	kg
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.		
2829.001	Chlorates of sodium.....	10%	kg
2829.009	Other.....	10%	kg

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CHAPTER 28 - *Continued*

Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-earth Metals, of Radioactive Elements or of Isotopes - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
28.30	**Sulphides; polysulphides.**		
2830.001	Sodium sulphides.....	10%	kg
2830.009	Other.....	10%	kg
2831.00	**Dithionites and sulphoxylates.....**	10%	kg
2832.00	**Sulphites; thiosulphates.....**	10%	kg
28.33	**Sulphates; alums; peroxosulphates (persulphates).**		
2833.001	Aluminium sulphate.....	30%	kg
2833.002	Copper sulphate.....	10%	kg
2833.003	Magnesium sulphate.....	10%	kg
2833.004	Sodium sulphate.....	10%	kg
2833.005	Sodium hydrogen sulphate and sodium pyrosulphate.....	10%	kg
2833.006	Alums.....	10%	kg
2833.009	Other sulphates and peroxosulphates (persulphates).....	10%	kg
28.34	**Nitrites; nitrates.**		
2834.10	Nitrites.....	10%	kg
2834.20	Nitrates:		
2834.201	Of potassium.....	10%	kg
2834.209	Other.....	10%	kg
2835.00	**Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.....**	10%	kg

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CHAPTER 28 - *Continued*

Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-earth Metals, of Radioactive Elements or of Isotopes - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
28.36	**Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.**		
2836.10	Commercial ammonium carbonate and other ammonium carbonates.....	10%	kg
2836.20	Disodium carbonate.....	10%	kg
2836.30	Sodium hydrogencarbonate (sodium bicarbonate).....	10%	kg
2836.40	Potassium carbonates.....	10%	kg
2836.50	Calcium carbonate.....	10%	kg
2836.60	Barium carbonate.....	10%	kg
2836.70	Lead carbonate.....	10%	kg
2836.90	Other.....	10%	kg
2837.00	**Cyanides, cyanide oxides and complex cyanides**.....	10%	kg
2838.00	**Fulminates, cyanates and thiocyanates**	10%	kg
2839.00	**Silicates; commercial alkali metal silicates**.....	10%	kg
2840.00	**Borates; peroxoborates (perborates).**	10%	kg
2841.00	**Salts of oxometallic or peroxometallic acids**.....	10%	kg
2842.00	**Other salts of inorganic acids or peroxoacids, excluding azides**.....	10%	kg

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CHAPTER 28 - *Continued*

Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-earth Metals, of Radioactive Elements or of Isotopes - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
	VI. MISCELLANEOUS		
2843.00	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	10%	kg
2844.00	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.....	10%	kg
2845.00	Isotopes other than those of heading No. 2844.00; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.....	10%	kg
2846.00	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.....	10%	kg
2847.00	Hydrogen peroxide, whether or not solidified with urea.....	10%	kg
2848.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus...	10%	kg

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CHAPTER 28 - *Continued*

Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-earth Metals, of Radioactive Elements or of Isotopes - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
28.49	Carbides, whether or not chemically defined:		
2849.10	Of calcium.....	10%	kg
2849.20	Of Silicon.....	10%	kg
2849.90	Other.....	10%	kg
2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined.....	10%	kg
2851.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.....	10%	kg

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CHAPTER 29

Organic Chemicals

Notes

1. Except where the context otherwise requires, the headings of this Chapter apply only to:

   (a) Separate chemically defined organic compounds, whether or not containing impurities;

   (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);

   (c) The products of headings Nos. 2936.00 to 29.39 or the sugar ethers and sugar esters, and their salts, of heading No. 2940.00, or the products of heading No.29.41, whether or not chemically defined;

   (d) The products mentioned in (a), (b) or (c) above dissolved in water;

   (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than forgeneral use;

   (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;

   (g) The products mentioned in (a), (b), (c), (d),(e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;

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CHAPTER 29 - *Continued*

Organic Chemicals - *Continued*

(h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2. This Chapter does not cover:

(a) Goods of heading No.15.04 or glycerol (heading No. 1520.00);

(b) Ethyl alcohol (heading No. 22.07 or 22.08);

(c) Methane or propane (heading No. 27.11);

(d) The compounds of carbon mentioned in Note 2 to Chapter 28;

(e) Urea (heading No. 31.02 or 31.05);

(f) Colouring matter of vegetable or animal origin (heading No. 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading No. 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading No. 32.12);

(g) Enzymes (heading No,. 35.07);

(h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3 (heading No. 36.06);

(ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 3813.00; ink removers put up in packings for retail sale, of heading No. 38.23; or

(k) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).

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CHAPTER 29 - Continued

Organic Chemicals - *Continued*

3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.

4. In headings Nos. 2904.00 to 2906.00, 2908.00 to 2911.00 and 2913.00 to 2920.00, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalo-genated, nitrohalo-genated, nitro-sulphonated or nitro- sulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading No. 2929.00.

For the purposes of headings Nos. 2911.00, 29.12, 29.14, 29.18 and 2922.00, "oxygen-function" is to the restricted to the functions (the characteristic organic oxygen- containing groups) referred to in headings Nos. 29.05 to 2920.00.

5. (a) The esters of acid-function organic compounds of sub-Chapters 1 to VII with organic compounds of these sub-Chapters are to be classified with that compbund which is classified in the heading which occurs last in numerical order in these sub- Chapters.

(b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.

(c) Subject to Note 1 to Section VI and Note 2 to Chapter 28:

(1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading No. 2942.00, are to be classified in the heading appropriate to the organic compound; and

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CHAPTER 29 - *Continued*

Organic Chemicals - *Continued*

(2) Salts formed between organic compounds of sub- Chapters I to X or heading No. 2942.00 are to be classified in the heading appropriate to the base or to the acid (including phenol-or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.

(d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol and glycerol (heading No. 29.05).

(e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

6. The compounds of headings Nos. 2930.00 and 2931.00 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

Heading No. 2930.00 (organo-sulphur compounds) and heading No. 2931.00 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings Nos. 2932.00, 2933.00 and 2934.00 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of poly basic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids or imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

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CHAPTER 29 - *Continued*

Organic Chemicals - *Continued*

Subheading Note

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
	I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.01	**Acyclic hydrocarbons.**		
2901.001	Nonylene (nonene).....	30%	kg
2901.002	Acetylene.....	10%	kg
2901.009	Other.....	10%	kg
29.02	**Cyclic hydrocarbons.**		
2902.10	Cyclanes, cyclenes and cycloterpenes:		
2902.11	Cyclohexane.....	10%	kg
2902.19	Other.....	10%	kg
2902.20	Benzene.....	10%	kg
2902.30	Toluene.....	10%	kg
2902.40	Xylenes.....	10%	kg
2902.50	Styrene.....	10%	kg
2902.60	Ethylbenzene.....	10%	kg
2902.70	Cumene.....	10%	kg
2902.90	Other.....	10%	kg
2903.00	**Halogenated derivatives of hydrocarbons**.....	10%	kg

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CHAPTER 29 - *Continued*

Organic Chemicals - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
2904.00	**Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated**.....	10%	kg
	II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.05	**Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**		
2905.001	Methanol (methyl alcohol).....	30%	kg
2905.002	Other monohydric alcohols.....	10%	kg
2905.009	Other.....	10%	kg
2906.00	**Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives**.....	10%	kg
	III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.07	**Phenols; phenol-alcohols.**		
2907.001	Phenol (hydroxybenzene) and its salts..	10%	kg
2907.002	Crèsols and their salts.....	10%	kg
2907.009	Other.....	10%	kg
2908.00	**Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols**.....	10%	kg

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CHAPTER 29 - *Continued*

Organic Chemicals - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
	IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2909.00	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.....	10%	kg
2910.00	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.....	10%	kg
2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.....	10%	kg
	V. ALDEHYDE-FUNCTION COMPOUNDS		
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.		
2912.001	Acyclic aldehydes without other oxygen function.....	10%	kg
2912.009	Other.....	10%	kg

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CHAPTER 29 - *Continued*

Organic Chemicals - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
2913.00	**Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.....**	10%	kg
	VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS		
29.14	**Keytones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**		
2914.001	Acetone.....	10%	kg
2914.002	Butanone (methyl ethyl ketone).....	10%	kg
2914.003	Camphor.....	10%	kg
2914.009	Other.....	10%	kg
	VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.15	**Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**		
2915.001	Acetic acid.....	10%	kg
2915.009	Other.....	10%	kg

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CHAPTER 29 - *Continued*

Organic Chemicals - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
2916.00	**Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.....**	10%	kg
2917.00	**Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.....**	10%	kg
29.18	**Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**		
2918.001	Citric acid.....	10%	kg
2918.002	Tartaric acid.....	10%	kg
2918.009	Other.....	10%	kg
	VIII. ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2919.00	**Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.....**	10%	kg

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CHAPTER 29 - *Continued*

Organic Chemicals - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
2920.00	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.....	10%	kg
	IX. NITROGEN-FUNCTION COMPOUNDS		
2921.00	Amine-function compounds.....	10%	kg
2922.00	Oxygen-function amino-compounds.....	10%	kg
2923.00	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids.....	10%	kg
2924.00	Carboxyamide-function compounds; amide-function compounds of carbonic acid.....	10%	kg
2925.00	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.....	10%	kg
29.26	Nitrile-function compounds.		
2926.001	Acrylonitrile.....	10%	kg
2926.009	Other.....	10%	kg
2927.00	Diazo-, azo- or azoxy-compounds.....	10%	kg
2928.00	Organic derivatives of hydrazine or of hydroxylamine.....	10%	kg
2929.00	Compounds with other nitrogen function.	10%	kg

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CHAPTER 29 - *Continued*

Organic Chemicals - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
	X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES		
2930.00	Organo-sulphur compounds.....	10%	kg
2931.00	Other organo-inorganic compounds.....	10%	kg
2932.00	Heterocyclic compounds with oxygen hetero-atom(s) only.....	10%	kg
2933.00	Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts.....	10%	kg
2934.00	Other heterocyclic compounds.....	10%	kg
2935.00	Sulphonamides.....	10%	kg
	XI. PROVITAMINS, VITAMINS AND HORMONES		
2936.00	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.....	10%	kg
29.37	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones.		
2937.001	Insulin and its salts.....	10%	kg
2937.009	Other.....	10%	kg

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CHAPTER 29 -*Continued*

Organic Chemicals -*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
	XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
2938.00	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.....	10%	kg
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		
2939.001	Quinine and all other alkaloids and their salts derived from cinchona bark but not including quinine compounded with other drugs...	10%	kg
2939.009	Other.....	10%	kg
	XIII. OTHER ORGANIC COMPOUNDS		
2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 2938.00 or 29.39.....	10%	kg
29.41	Antibiotics.		
2941.10	Penicillins and their derivatives with a penicillanic acid structure; salts thereof.....	10%	kg

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CHAPTER 29 - *Continued*

Organic Chemicals - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
2941.20	Streptomycins and their derivatives; salts thereof.....	10%	kg
2941.30	Tetracyclines and their derivatives; salts thereof.....	10%	kg
2941.40	Chloramphenicol and its derivatives; salts thereof.....	10%	kg
2941.50	Erythromycin and its derivatives; salts thereof...	10%	kg
2941.90	Other.....	10%	kg
2942.00	Other organic compounds.....	10%	kg

CHAPTER 30

Pharmaceutical Products

Notes

1. This Chapter does not cover:

(a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters) (Section IV);

(b) Plasters specially calcined or finely ground for use in dentistry (heading No. 25.20);

(c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.01);

(d) Preparations of headings Nos. 33.03 to 33.07, even if they have therapeutic or prophylactic properties;

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CHAPTER 30 - *Continued*

Pharmaceutical Products - *Continued*

(e) Soap or other products of heading No. 34.01 containing added medicaments;

(f) Preparations with a basis of plaster for use in dentistry (heading No. 34.07); or

(g) Blood albumin not prepared for therapeutic or prophylactic uses (heading No. 35.02).

2. For the purposes of headings Nos. 30.03 and 30.04 and of Note 3 (d) to this Chapter, the following are to be treated:

(a) As unmixed products:

(1) Unmixed products dissolved in water;

(2) All goods of Chapter 28 or 29; and

(3) Simple vegetable extracts of heading No.13.02, merely standardised or dissolved in any solvent;

(b) As products which have been mixed:

(1) Colloidal solutions and suspensions (other than colloidal sulphur);

(2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and

(3) Salts and concentrates obtained by evaporating natural mineral waters.

3. Heading No. 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:

(a) Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;

(b) Sterile laminaria and sterile laminaria tents;

(c) Sterile absorbable surgical or dental haemostatics;

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CHAPTER 30 - *Continued*

Pharmaceutical Products - *Continued*

(d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;

(e) Blood-grouping reagents;

(f) Dental cements and other dental fillings; bone reconstruction cements;

(g) First-aid boxes and kits; and

(h) Chemical contraceptive preparations based on hormones or spermicides.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
3001.00	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophy-lactic uses, not elsewhere specified or included.....	Free	kg
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.		
3002.10	Antisera and other blood fractions.....	Free	kg
3002.20	Vaccines for human medicine.....	Free	kg

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CHAPTER 30 - *Continued*

Pharmaceutical Products - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
3002.30	Vaccines for veterinary medicine:		
3002.31	Vaccines against foot and mouth disease	Free	kg
3002.39	Other	Free	kg
3002.90	Other	Free	kg
30.03	**Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.**		
3003.10	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:		
3003.101	Ampicillin (capsules or oral suspension)	15%	kg
3003.102	Amoxicillin (capsules or oral suspension)	15%	kg
3003.109	Other	Free	kg
3003.20	Containing other antibiotics:		
3003.201	Tetracycline (capsules or skin ointment)	15%	kg
3003.202	Chloramphenicol (capsules, oral suspension or optic drops)	15%	kg
3003.203	Griseofulvin (tablets of a strength of 125 mg or 500 mg)	15%	kg
3003.204	Nystatin (skin cream or skin ointment)	15%	kg
3003.209	Other	Free	kg
3003.30	Containing hormones or other products of heading No. 29.37 but not containing antibiotics:		
3003.31	Containing insulin	Free	kg
3003.39	Other	Free	kg

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CHAPTER 30 - *Continued*

Pharmaceutical Products - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
3003.40	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics:		
3003.401	Quinine sulphate, quinine hydrochloride and quinine dihydrochloride, and all alkaloids (or salts thereof) derived from cinchona bark; but not including quinine compounded with other drugs.....	Free	kg
3003.409	Other.....	Free	kg
3003.90	Other:		
3003.901	Paludrin (or 1-(p-chlorophenyl) -5- isopropylbiguanidide hydrochloride), atebrin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen diphosphate (or chloroquine diphosphate) and other products or preparations of the kind mainly used for the treatment of malaria; salvarsan (or arsphenamine).....	Free	kg
3003.902	Prescription drugs containing vitamins A, D_1, D_2, D_3 and injectibles or other products of heading No. 2936.00.....	15%	kg
3003.903	Other vitamins.....	15%	kg
3003.904	Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin...	15%	kg
3003.905	Other analgesics.....	15%	kg
3003.906	Sulpha drugs.....	15%	kg
3003.907	Cough and cold preparations; antacids.	15%	kg
3003.908	Salbutamol, ephedrine, theophylline, ephedrine HCL, phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydrochlorothiazide, hydralazine, methyldopa; diazepam, thioridazine; chlorpropamide, prednisolone,		

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CHAPTER 30 - *Continued*

Pharmaceutical Products - *Continued*

Heading No.	Description of Goods	Rate of Duty	
	dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate.....	15%	kg
3003.909	Other.....	15%	kg
30.04	**Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put in measured doses or in forms or packings for retail sale.**		
3004.10	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:		
3004.101	Ampicillin (capsules or oral suspension).....	15%	kg
3004.102	Amoxicillin (capsules or oral suspension).....	15%	kg
3004.109	Other.....	Free	kg
3004.20	Containing other antibiotics:		
3004.201	Tetracycline (capsules or skin ointment).....	15%	kg
3004.202	Chloramphenicol (capsules, oral suspension or optic drops).....	15%	kg
3004.203	Griseofulvin (tablets of a strength of 125 mg or 500 mg).....	15%	kg
3004.204	Nystatin (skin cream or skin ointment)	15%	kg
3004.209	Other.....	Free	kg
3004.30	Containing hormones or other products of heading No. 29.37 but not containing antibiotics:		
3004.31	Containing insulin.....	Free	kg
3004.32	Containing adrenal cortical hormones..	Free	kg
3004.39	Other.....	Free	kg

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CHAPTER 30 - *Continued*

Pharmaceutical Products - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
3004.40	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 29.37 or antibiotics:		
3004.401	Quinine sulphate, quinine hydrochloride and quinine dihydrochloride, and all alkaloids (or salts thereof) derived from cinchona bark; but not including quinine compounded with other drugs.....	Free	kg
3004.409	Other.....	Free	kg
3004.50	Other medicaments containing vitamins or other products of heading No. 2936.00:		
3004.501	Prescription drugs containing vitamins A, D_1, D_2, D_3 and injectibles.....	15%	kg
3004.509	Other vitamins.....	15%	kg
3004.90	Other:		
3004.901	Paludrin (or 1-(p-chlorophenyl)-5-isopropylbiguanidide hydrochloride), atebrin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphtoate) and aralen diphosphate (or chloroquine diphosphate) and other products or preparations of the kind mainly used for the treatment of malaria; salvarsan (or arsphenamine).....	Free	kg
3004.902	Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin..	15%	kg
3004.903	Other analgesics.....	15%	kg
3004.904	Sulpha drugs.....	15%	kg
3004.905	Cough and cold preparations; antacids	15%	kg
3004.906	Salbutamol, ephedrine, theophylline ephedrine HCL phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydrochlorothiazide, hydralazine,		

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CHAPTER 30 - *Continued*

Pharmaceutical Products - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
	methyldopa; diazepam, thioridazine; chlorpropamide,, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate.....	15%	kg
3004.907	Soft Candles.....	10%	kg
3004.909	Other.....	15%	kg
30.05	**Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.**		
3005.001	Gauze, bandages and adhesive plasters.	10%	kg
3005.009	Other.....	10%	kg
30.06	**Pharmaceutical goods specified in Note 3 to this Chapter.**		
3006.10	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics.....	Free	kg
3006.20	Blood-grouping reagents.....	Free	kg
3006.30	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient.....	Free	kg
3006.40	Dental cements and other dental fillings; bone reconstruction cements..	Free	kg
3006.50	First-aid boxes and kits.....	Free	kg
3006.60	Chemical contraceptive preparations based on hormones or spermicides.....	Free	kg

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CHAPTER 31

Fertilisers

Notes

1. This Chapter does not cover:

   (a) Animal blood of heading No. 05.11;

   (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2(A),3(A), 4(A) or 5 below); or

   (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading No.38.23; optical elements of potassium chloride (heading No. 90.01).

2. Heading No. 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:

   (A) Goods which answer to one or other of the descriptions given below:

      (i) Sodium nitrate, whether or not pure;

      (ii) Ammonium nitrate, whether or not pure;

      (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;

      (iv) Ammonium sulphate, whether or not pure;

      (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;

      (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;

      (vii) Calcium cyanamide, whether or not pure or treated with oil;

      (viii) Urea, whether or not pure.

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CHAPTER 31 - *Continued*

Fertilizers - *Continued*

(B) Fertilisers consisting of any of the goods described in (A) above mixed together.

(C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances.

(D) Liquid fertilisers consisting of the goods of subparagraph (A)(ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3. Heading No.31.03 applies only to the following goods, provided that they are put up in the forms or packages described in heading No. 31.05:

(A) Goods which answer to one or other of the descriptions given below:

(i) Basic slag;

(ii) Natural phosphates of heading No. 25.10, calcined or further heat-treated than for the removal of impurities;

(iii) Superphosphates (single, double or triple);

(iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.

(B) Fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit.

(C) Fertilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

4. Heading No. 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:

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CHAPTER 31 - *Continued*

Fertilizers - *Continued*

(A) Goods which answer to one or other of the descriptions given below:

(i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);

(ii) Potassium chloride, whether or not pure, except as provided in Note 1(c) above;

(iii) Potassium sulphate, whether or not pure;

(iv) Magnesium potassium sulphate, whether or not pure.

(B) Fertilisers consisting of any of the goods described in (A) above mixed together.

5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diamonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading No. 31.05.

6. For the purposes of heading No. 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
3101.00	**Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products...**	Free	kg
31.02	**Mineral or chemical fertilisers, nitrogenous.**		

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CHAPTER 31 - *Continued*

Fertilisers - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
3102.10	Urea, whether or not in aqueous solution	30%	kg
3102.20	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:		
3102.21	Ammonium sulphate	Free	kg
3102.29	Other	Free	kg
3102.30	Ammonium nitrate, whether or not in aqueous solution	Free	kg
3102.40	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Free	kg
3102.50	Sodium nitrate	Free	kg
3102.60	Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	kg
3102.70	Calcium cyanamide	Free	kg
3102.80	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	kg
3102.90	Other, including mixtures not specified in the foregoing sub-headings:		
3102.901	Other ammonium-based fertilisers	Free	kg
3102.909	Other	Free	kg
31.03	**Mineral or chemical fertilisers, phosphatic.**		
3103.10	Superphosphates	Free	kg
3103.20	Basic slag	Free	kg
3103.90	Other	Free	kg
31.04	**Mineral or chemical fertilisers, potassic.**		
3104.10	Carnallite, sylvite and other crude natural potassium salts	Free	kg
3104.20	Potassium chloride	Free	kg

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CHAPTER 31 - *Continued*

Fertilizers - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
3104.30	Potassium sulphate.....	Free	kg
3104.90	Other.....	Free	kg
31.05	**Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, Phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.**		
3105.10	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:		
3105.101	Ammonia-based fertilisers.....	Free	kg
3105.109	Other.....	Free	kg
3105.20	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and postassium.....	Free	kg
3105.30	Diammonium hydrogenorthophosphate (diammonium phosphate).....	Free	kg
3105.40	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)...	Free	kg
3105.50	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus.....	Free	kg
3105.60	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium.....	Free	kg
3105.90	Other.....	Free	kg

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CHAPTER 32

Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Colouring Matter; Paints and Varnishes; Putty and Other Mastics; Inks

Notes

1. This Chapter does not cover:

   (a) Separate chemically defined elements or compounds (except those of heading No. 32.03 or 32.04, inorganic products of a kind used as luminophores (heading No. 3206.00), glass obtained from fused quartz or other fused silica in the forms provided for in heading No. 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading No. 32.12);

   (b) Tannates or other tannin derivatives of products of headings Nos. 2936.00 to 29.39, 29.41 or 35.01 to 3504.00; or

   (c) Mastics of asphalt or other bituminous mastics (heading No. 27.15).

2. Heading No. 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3. Headings Nos. 32.03, 32.04, 3205.00 and 3206.00 apply also to preparations based on colouring matter (including, in the case of heading No. 3206.00, colouring pigments of heading No. 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading No. 32.12), or to other preparations of heading No. 32.07, 32.08, 32.09, 32.10, 32.12, 3213.00 or 32.15.

4. Heading No. 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings Nos. 3901.00 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.

CHAPTER 32 - *Continued*

Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Colouring Matter; Paints and Varnishes; Putty and Other Mastics; Inks - *Continued*

5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6. The expression "stamping foils" in heading No. 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:

(a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or

(b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
3201.00	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.....	5%	kg
3202.00	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.....	5%	kg
32.03	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin		

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CHAPTER 32 - *Continued*

Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Colouring Matter; Paints and Varnishes; Putty and Other Mastics; Inks - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
3203.001	Logwood extracts.....	30%	kg
3203.002	Fustic extracts.....	5%	kg
3203.009	Other.....	5%	kg
32.04	**Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.**		
3204.10	Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter.....	5%	kg
3204.20	Synthetic organic products of a kind used as fluorescent brightening agents.	5%	kg
3204.90	Other.....	5%	kg
3205.00	**Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.....**	5%	kg
3206.00	**Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.....**	5%	kg
32.07	**Prepared pigments, prepared opacifiers and prepared colours, vitrifiable**		

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CHAPTER 32 - *Continued*

Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Colouring Matter; Paints and Varnishes; Putty and Other Mastics; Inks - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
	enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.		
3207.001	Glass frit.....	5%	kg
3207.009	Other.....	5%	kg
32.08	**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.**		
3208.001	Automotive paints.....	30%	kg and litre
3208.002	Marine paints.....	30%	kg and litre
3208.003	Enamels.....	30%	kg and litre
3208.004	Other paints.....	30%	kg and litre
3208.005	Marine varnishes (including lacquers).	30%	kg and litre
3208.006	Other varnishes (including lacquers)..	30%	kg and litre
3208.009	Other.....	30%	kg and litre

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CHAPTER 32 - *Continued*

Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Colouring Matter; Paints and Varnishes; Putty and Other Mastics; Inks - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
32.09	**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.**		
3209.001	Paints.....	30%	kg and litre
3209.002	Enamels.....	30%	kg and litre
3209.003	Varnishes (including lacquers).....	30%	kg and litre
32.10	**Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.**		
3210.001	Water-thinned paints (emulsion paints or dispersion paints).....	30%	kg
3210.002	Distempers, dry.....	30%	kg
3210.003	Enamels.....	30%	kg
3210.004	Other paints.....	30%	kg
3210.005	Marine varnishes (including lacquers).	30%	kg
3210.006	Other varnishes (including lacquers)..	30%	kg
3210.007	Prepared water pigments of a kind used for finishing leather.....	10%	kg
3211.00	**Prepared driers**.....	30%	kg
32.12	**Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.**		

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CHAPTER 32 - *Continued*

Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Colouring Matter; Paints and Varnishes; Putty and Other Mastics; Inks - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
3212.10	Stamping foils	10%	kg
3212.90	Other:		
3212.901	Laundry blue	10%	kg
3212.902	Dyes and other colouring matter put up in forms or packings for retail sale	10%	kg
3212.909	Other	10%	kg
3213.00	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings	10%	kg
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.		
3214.10	Mastics; painters' fillings:		
3214.101	Mastics	10%	kg
3214.102	Painters' fillings	30%	kg
3214.90	Other:		
3214.901	Glaziers' linseed oil putty	30%	kg
3214.902	Other glaziers' putty	30%	kg
3214.903	Grafting putty (motor body filler)	10%	kg
3214.904	Non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	10%	kg
3214.909	Other	10%	kg

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CHAPTER 32 - *Continued*

Tanning or Dyeing Extracts; Tannings and Their Derivatives; Dyes, Pigments and Other Colouring Matter; Paints and Varnishes; Putty and Other Mastics; Inks - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
32.15	**Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.**		
3215.10	Printing ink.....	30%	kg
3215.90	Other:		
3215.901	Writing or drawing ink.....	30%	kg
3215.909	Other.....	10%	kg

First Schedule

Chapter 33

Essential Oils and Resinoids; Perfumery, Cosmetic or Toilet Preparations

Notes

1. This Chapter does not cover:

   (a) Compound alcoholic preparations of a kind used for the manufacture of beverages, of heading No. 22.08;

   (b) Soap or other products of heading No. 34.01; or

   (c) Gum, wood or sulphate turpentine or other products of heading No. 38.05.

2. Headings Nos. 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

3. The expression "perfumery, cosmetic or toilet preparations" in heading No. 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and non-wovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

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Chapter 33 - *Continued*

Essential Oils and Resinoids; Perfumery, Cosmetic or Toilet Preparations - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
33.01	**Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.**		
3301.10	Essential oils of citrus fruit:		
3301.101	Of grapefruit.....	30%	kg
3301.102	Of lemon.....	30%	kg
3301.103	Of lime.....	30%	kg
3301.104	Of orange.....	30%	kg
3301.109	Other.....	10%	kg
3301.20	Essential oils other than those of citrus fruits:		
3301.201	Of bay.....	30%	kg
3301.202	Of clove.....	30%	kg
3301.203	Of ginger.....	30%	kg
3301.204	Of nutmeg.....	30%	kg
3301.205	Of patchouli.....	30%	kg
3301.206	Of pimento.....	30%	kg
3301.209	Other.....	10%	kg
3301.30	Resinoids.....	10%	kg
3301.90	Other:		
3301.901	Aqueous distillates and aqueous solutions of essential oils.....	10%	kg
3301.909	Other.....	10%	kg
33.02	**Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry.**		

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Chapter 33 - *Continued*

Essential Oils and Resinoids; Perfumery, Cosmetic or Toilet Preparations - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
3302.001	Mixtures of two or more of bay, clove, ginger, grapefruit, lemon, lime, nutmeg, orange, patchouli and pimento oils	30%	kg
3302.009	Other	10%	kg
33.03	**Perfumes and toilet waters.**		
3303.001	Bay rum	45%	kg and litre
3303.009	Other	45%	kg and litre
33.04	**Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.**		
3304.10	Lip make-up preparations	45%	kg
3304.20	Eye make-up preparations	45%	kg
3304.30	Manicure or pedicure preparations	45%	kg
3304.90	Other	45%	kg
33.05	**Preparations for use on the hair.**		
3305.10	Shampoos	45%	kg
3305.20	Preparations for permanent waving or straightening	45%	kg
3305.30	Hair lacquers	45%	kg
3305.90	Other	45%	kg

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Chapter 33 - *Continued*

Essential Oils and Resinoids; Perfumery, Cosmetic or Toilet Preparations - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
33.06	**Preparations for oral or dental hygiene, including denture fixative pastes and powders.**		
3306.10	Dentifrices:		
3306.101	Toothpastes	30%	kg
3306.109	Other	30%	kg
3306.90	Other	30%	kg
33.07	**Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.**		
3307.10	Pre-shave, shaving or after-shave preparations	45%	kg
3307.20	Personal deodorants and antiperspirants	30%	kg
3307.30	Perfumed bath salts and other bath preparations	45%	kg
3307.40	Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:		
3307.41	"Agarbatti" and other odoriferous preparations which operate by burning	45%	kg
3307.49	Other	45%	kg
3307.90	Other	45%	kg

First Schedule

Chapter 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster

Notes

1. This Chapter does not cover:

   (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading No. 15.17);

   (b) Separate chemically defined compounds; or

   (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading No. 33.05, 33.06 or 33.07).

2. For the purposes of heading No. 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes of moulded pieces or shapes, In other forms they are to be classified in heading No. 34.05 as "scouring powders and similar preparations."

3. For the purposes of heading No. 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:

   (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and

   (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.

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Chapter 34 - *Continued*

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster - *Continued*

4. In heading No. 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.

5. In heading No.3404.00, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:

(A) Chemically produced organic products of a waxy character, whether or not water-soluble;

(B) Products obtained by mixing different waxes;

(C) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other minerals.

The heading does not apply to:

(a) Products of heading No.15.16, 15.19 or 34.02, even if having a waxy character;

(b) Unmixed animal waxes or unmixed vegetable waxes, whether or not coloured, of heading No. 15.21;

(c) Mineral waxes or similar products of heading No. 27.12, whether or not intermixed or merely coloured; or

(d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings Nos. 34.05, 38.09, etc.).

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Chapter 34 - *Continued*

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
34.01	**Soap; organic surface-active products and preparations for use as soap, in form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.**		
3401.10	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:		
3401.11	For toilet use (including medicated products):		
3401.111	Medicated soap.....	45%	kg
3401.112	Other, in the form of bars, cakes, moulded pieces or shapes.....	45%	kg
3401.119	Other.....	45%	kg
3401.19	Other:		
3401.191	In the form of bars, cakes, moulded pieces or shapes, for laundry and other household uses.....	45%	kg
3401.199	Other.....	45%	kg
3401.20	Soap in other forms:		
3401.201	Industrial soaps.....	10%	kg
3401.209	Other.....	45%	kg

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Chapter 34 - *Continued*

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
34.02	**Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01.**		
3402.10	Organic surface-active agents, whether or not put up for retail sale:		
3402.101	For industrial use.....	10%	kg
3402.109	Other.....	45%	kg
3402.20	Preparations put up for retail sale:		
3402.201	Dish washing liquids.....	45%	kg
3402.202	Other liquid detergents.....	45%	kg
3402.203	Other detergents.....	45%	kg
3402.204	Liquid bleaches.....	45%	kg
3402.205	Other bleaches.....	45%	kg
3402.209	Other.....	45%	kg
3402.90	Other:		
3402.901	Liquid detergents.....	45%	kg
3402.902	Other detergents.....	45%	kg
3402.909	Other.....	45%	kg

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Chapter 34 - *Continued*

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.		
3403.10	Containing petroleum oils or oils obtained from bituminous minerals....	10%	kg
3403.90	Other.....	10%	kg
3404.00	Artificial waxes and prepared waxes...	10%	kg
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No.3404.00.		

First Schedule

Chapter 34 - *Continued*

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
3405.10	Polishes, creams and similar preparations for footwear or leather...	45%	kg
3405.20	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork.....	45%	kg
3405.30	Polishes and similar preparations for coachwork, other than metal polishes...	45%	kg
3405.40	Scouring pastes and powders and other scouring preparations.....	45%	kg
3405.90	Other:		
3405.901	Metal polishes.....	45%	kg
3405.909	Other.....	45%	kg
34.06	**Candles, tapers and the like.**		
3406.001	Candles, of tallow.....	45%	kg
3406.002	Other Candles.....	45%	kg
3406.009	Other.....	45%	kg
34.07	**Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).**		
3407.001	Modelling pastes.....	10%	kg
3407.009	Other.....	10%	kg

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Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

Notes

1. This Chapter does not cover:

   (a) Yeasts (heading No. 21.02);

   (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;

   (c) Enzymatic preparations for pre-tanning (heading No.3202.00);

   (d) Enzymatic soaking or washing preparations or other products of Chapter 34;

   (e) Hardened proteins (heading No. 39.13); or

   (f) Gelatin products of the printing industry (Chapter 49).

2. For the purposes of heading No. 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading No. 17.02.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
35.01	**Casein, caseinates and other casein derivatives; casein glues.**		
3501.10	Casein.....	10%	kg
3501.90	Other:		
3501.901	Casein glues.....	30%	kg
3501.909	Other.....	10%	kg

First Schedule

Chapter 35 - *Continued*

Albuminoidal substances; modified starches; glues; enzymes - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
35.02	**Albumins, albuminates and other albumin derivatives.**		
3502.10	Egg albumin.....	10%	kg
3502.90	Other.....	10%	kg
3503.00	**Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 35.01.....**	10%	kg
3504.00	**Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.....**	10%	kg
35.05	**Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.**		
3505.10	Dextrins and other modified starches..	10%	kg
3505.20	Glues.....	10%	kg

First Schedule

Chapter 35 - *Continued*

Albuminoidal substances; modified starches; glues; enzymes - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
35.06	**Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.**		
3506.10	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.....	30%	kg
3506.90	Other.....	30%	kg
35.07	**Enzymes; prepared enzymes not elsewhere specified or included.**		
3507.001	Enzymes.....	10%	kg
3507.002	Prepared enzymes not elsewhere specified or included, for tenderising meat.....	10%	kg
3507.009	Other.....	10%	kg

Chapter 36

Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

Notes

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.

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Chapter 36 - *Continued*

Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations - *Continued*

2. The expression "articles of combustible materials" in heading No. 36.06 applies only to:

(a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

(b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3; and

(c) Resin torches, firelighters and the like.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
3601.00	**Propellent powders.....**	10%	kg
3602.00	**Prepared explosives, other than propellent powders.....**	10%	kg
3603.00	**Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.....**	10%	kg
36.04	**Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.**		
3604.10	Fireworks.....	45%	kg
3604.90	Other:		
3604.901	Rain rockets.....	Free	kg

First Schedule

Chapter 36 - *Continued*

Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
3604.902	Warning and distress signals.....	Free	kg
3604.909	Other.....	45%	kg
36.05	**Matches, other than pyrotechnic articles of heading No. 36.04.**		
3605.001	In containers of 30 matches or less....	45%	kg and hundred containers
3605.002	In containers of not more than 60 matches but more than 30 matches.....	45%	kg and hundred containers
3605.003	In containers of not more than 70 matches but more than 60 matches.....	45%	kg and thousand matches
3605.004	In containers of more than 70 matches..	45%	kg and thousand matches
36.06	**Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.**		
3606.10	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3.....	10%	kg
3606.90	Other.....	10%	kg

First Schedule

Chapter 37

Photographic or Cinematographic Goods

Notes

1. This Chapter does not cover waste or scrap materials.

2. In this Chapter the word "photographic" relates to a process which permits the formation of visible images directly or indirectly by the action of light or other forms of radiation on sensitive surfaces.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
37.01	**Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.**		
3701.10	For X-ray.....	10%	kg
3701.20	Instant print film.....	10%	kg
3701.30	Other plates and film, with any side exceeding 255 mm.....	10%	kg
3701.90	Other.....	10%	kg
37.02	**Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.**		
3702.001	For X-ray.....	10%	kg
3702.002	Instant print film.....	30%	kg
3702.003	Cinematograph film.....	10%	kg
3702.009	Other.....	30%	kg
3703.00	**Photographic paper, paperboard and textiles, sensitised, unexposed**.....	10%	kg

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Chapter 37 - *Continued*

Photographic or Cinematographic Goods - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
3704.00	**Photographic plates, film, paper, paperboard and textiles, exposed but not developed.....**	10%	kg
3705.00	**Photographic plates and film, exposed and developed, other than cinematographic film.....**	10%	kg
37.06	**Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track**		
3706.10	Of a width of 35 mm or more.....	10%	kg and metre
3706.90	Other.....	10%	kg and metre
3707.00	**Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.....**	10%	kg

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CHAPTER 38

Miscellaneous chemical products

Notes.

1. This Chapter does not cover:

   (a) Separate chemically defined elements or compounds with the exception of the following:

      (1) Artificial graphite (heading No. 3801.00);

      (2) Insecticides, rodenticides, fungicides herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading No. 38.08;

      (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 3813.00);

      (4) Products specified in Note 2(a) or 2(c) below.

   (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading No. 21.06).

   (c) Medicaments (heading No. 30.03 or 30.04).

2. Heading No. 38.23 includes the following goods which are not to be classified in any other heading of the Nomenclature:

   (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

   (b) Fusel oil; Dippel's oil;

   (c) Ink removers put up in packings for retail sale;

   (d) Stencil correctors and other correcting fluids put up in packings for retail sale; and

   (e) Ceramic firing testers, fusible (for example, Seger cones).

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CHAPTER 38 - *Continued*

Miscellaneous chemical products - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
3801.00	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.....	10%	kg
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.		
3802.10	Activated carbon.....	10%	kg
3802.90	Other.....	10%	kg
3803.00	Tall oil, whether or not refined.....	10%	kg and litre
3804.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 3803.00.....	10%	kg
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alphaterpineol as the main constituent.		
3805.10	Gum, wood or sulphate turpentine oils	10%	kg and litre
3805.20	Pine oil.....	10%	kg and litre
3805.90	Other.....	10%	kg and litre
3806.00	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.....	10%	kg

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CHAPTER 38 - *Continued*

Miscellaneous chemical products - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
3807.00	**Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.....**	10%	kg and litre
38.08	**Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).**		
3808.10	Insecticides:		
3808.101	For use in agriculture as approved by the Chief Technical Officer (Agriculture), whether or not in retail packages.....	Free	kg
3808.102	Put up in forms or packings for retail sale or as preparations or articles.....	30%	kg
3808.109	Other.....	10%	kg
3808.20	Fungicides.....	Free	kg
3808.30	Herbicides, anti-sprouting products and plant-growth regulators:		
3808.301	Herbicides.....	Free	kg
3808.302	Anti-sprouting products.....	Free	kg
3808.303	Plant growth regulators.....	Free	kg
3808.40	Disinfectants:		
3808.401	Put up in forms or packings for retail sale or as preparations or articles.....	30%	kg
3808.409	Other.....	10%	kg

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CHAPTER 38 - *Continued*

Miscellaneous chemical products - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
3808.90	Other:		
3808.901	Rodenticides, put up in forms or packings for retail sale or as preparations or articles.....	30%	kg
3808.902	Other rodenticides.....	10%	kg
3808.903	Other, put up in forms or packings for retail sale or as preparations or articles.....	30%	kg
3808.909	Other.....	10%	kg
38.09	**Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.**		
3809.10	With a basis of amylaceous substances	10%	kg
3809.90	Other.....	10%	kg
3810.00	**Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.....**	10%	kg
3811.00	**Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.....**	10%	kg

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CHAPTER 38 - *Continued*

Miscellaneous chemical products - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
38.12	**Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.**		
3812.10	Prepared rubber accelerators.....	10%	kg
3812.20	Compound plasticisers for rubber or plastics.....	10%	kg
3812.30	Anti-oxidising preparations and other compound stabilisers for rubber or plastics.....	10%	kg
3813.00	**Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.....**	Free	kg
38.14	**Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers**		
3814.001	Thinners.....	30%	kg
3814.009	Other.....	30%	kg
3815.00	**Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.....**	10%	kg
3816.00	**Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 3801.00.....**	10%	kg
3817.00	**Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02.....**	10%	kg
3818.00	**Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics...**	10%	kg

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CHAPTER 38 - *Continued*

Miscellaneous chemical products - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
3819.00	**Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals**	30%	kg
38.20	**Anti-freezing preparations and prepared de-icing fluids:**		
3820.001	Anti-freezing preparations	30%	kg
3820.002	Prepared de-icing fluids	10%	kg
3821.00	**Prepared culture media for development of micro-organisms**	10%	kg
3822.00	**Composite diagnostic or laboratory reagents, other than those of heading No. 30.02 or 30.06**	10%	kg
38.23	**Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included.**		
3823.001	Prepared binders for foundry moulds or cores	10%	kg
3823.002	Prepared additives for cements, mortars or concretes	10%	kg
3823.003	Non-refractory mortars and concretes	10%	kg
3823.009	Other	10%	kg

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Section VII

Plastics and articles thereof; rubber and articles thereof

Notes

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

   (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

   (b) presented together; and

   (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2. Except for the goods of heading No. 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

CHAPTER 39

Plastics and articles thereof

Notes.

1. Throughout the Nomenclature the expression "plastics" means those materials of headings Nos. 3901.00 to 3914.00 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

   Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

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CHAPTER 39 - *Continued*

Plastics and articles thereof - *Continued*

2. This Chapter does not cover:

(a) Waxes of heading No. 27.12 or 3404.00;

(b) Separate chemically defined organic compounds (Chapter 29);

(c) Heparin or its salts (heading No. 3001.00);

(d) Stamping foils of heading No. 32.12;

(e) Organic surface-active agents or preparations of heading No. 34.02;

(f) Run gums or ester gums (heading No. 3806.00);

(g) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;

(h) Saddlery or harness (heading No. 4201.00) or trunks, suit-cases, handbags or other containers of heading No. 42.02;

(ij) Plaits, wickerwork or other articles of Chapter 46;

(k) Wall coverings of heading No. 4814.00;

(l) Goods of Section XI (textiles and textile articles);

(m) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);

(n) Imitation jewellery of heading No. 7117.00;

(o) Articles of Section XVI (machines and mechanical or electrical appliances);

(p) Parts of aircraft or vehicles of Section XVII;

(q) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

(r) Articles of Chapter 91 (for example, clock or watch cases);

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CHAPTER 39 - *Continued*

Plastics and articles thereof - *Continued*

(s) Articles of Chapter 92 (for example,musical instruments or parts thereof);

(t) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);

(u) Articles of Chapter 95 (for example,toys, games, sports requisites); or

(v) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

3. Headings Nos. 3901.00 to 3911.00 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:

(a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings Nos. 3901.00 and 3902.00);

(b) Resins, not highly polymerised, of the coumarone-indene type (heading No. 3911.00);

(c) Other synthetic polymers with an average of at least 5 monomer units;

(d) Silicones (heading No. 3910.00);

(e) Resols (heading No. 3909.00) and other prepolymers.

4. For the purposes of this Chapter, except where the context other otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block co-polymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer which predominates by weight over every other single comonomer, comonomers whose polymers fall in the same heading being regarded as constituting a single comonomer.

CHAPTER 39 - *Continued*

Plastics and articles thereof - *Continued*

If no single comonomer predominates, copolymers or polymer blends,as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

The expression "copolymers"covers all polymers in which no single monomer contributes 95% or more by weight to the total polymer content.

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6. In headings Nos.3901.00 to 3914.00, the expression "primary forms" applies only to the following forms:

(a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;

(b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7. Heading No. 3915.00 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings Nos. 3901.00 to 3914.00).

8. For the purposes of heading No.39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example,ribbed garden hose,perforated tubes).This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

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CHAPTER 39 - *Continued*

Plastics and articles thereof - *Continued*

9. For the purposes of heading No. 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In headings Nos. 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles including squares) but not further worked (even if when so cut they become articles ready for use).

11. Heading No. 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-sub-Chapter II:

(a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;

(b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;

(c) Gutters and fittings therefor;

(d) Doors, windows and their frames and thresholds for doors;

(e) Balconies, balustrades, fencing, gates and similar barriers;

(f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;

(g) Large-scale shelving for assembly and permanen instal-lation, for example, in shops, workshops, warehouses;

(h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and

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CHAPTER 39 - *Continued*

Plastics and articles thereof - *Continued*

(ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs,handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Note.

1. Within any one heading of this Chapter,copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) are to be classified in the same subheading as homopolymers of the predominant comonomer and chemically modified polymers of the kind specified in Chapter Note 5 are to be classified in the same subheading as the unmodified polymer, provided that such copolymers or chemically modified polymers are not more specifically covered by any other subheading and that there is no residual subheading named"Other"in the series of subheadings concerned. Polymer blends are to be classified in the same subheading as copolymers (or homopolymers, as the case may be) of the same monomers in the same proportions.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
	I. PRIMARY FORMS		
3901.00	Polymers of ethylene, in primary forms.....	Free	kg
3902.00	Polymers of propylene or of other olefins, in primary forms.....	Free	kg
3903.00	Polymers of styrene, in primary forms.	Free	kg
3904.00	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	Free	kg
39.05	Polymers of vihyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.		
3905.001	Polymers of vinyl acetate.....	Free	kg
3905.009	Other.....	Free	kg
3906.00	Acrylic polymers in primary forms.....	Free	kg

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CHAPTER 39 - *Continued*

Plastics and articles thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
3907.00	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.....	Free	kg
3908.00	Polyamides in primary forms,.....	Free	kg
3909.00	Amino-resins, phenolic resins and polyurethanes, in primary forms.....	Free	kg
3910.00	Silicones in primary forms.....	Free	kg
3911.00	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.....	Free	kg
3912.00	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.....	Free	kg
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.		
3913.10	Alginic acid, its salts and esters...	Free	kg
3913.90	Other.....	Free	kg
3914.00	Ion-exchangers based on polymers of headings Nos. 3901.00 to 39.13, in primary forms.....	Free	kg
	II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES		
3915.00	Waste, parings and scrap, of plastics.	Free	kg

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CHAPTER 39 - *Continued*

Plastics and articles thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
3916.00	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.....	10%	kg
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics		
3917.10	Artificial guts (sausage casings) of hardened protein or of cellulosic materials.....	5%	kg
3917.20	Tubes, pipes and hoses, rigid:		
3917.201	PVC Pipes.....	30%	kg
3917.209	Other.....	30%	kg
3917.30	Other tubes, pipes and hoses:		
3917.301	Garden hose.....	45%	kg
3917.302	Electrical conduits and other piping of PVC.....	30%	kg
3917.303	Electrical conduits and other piping, other.....	30%	kg
3917.309	Other.....	30%	kg
3917.40	Fittings.....	30%	kg
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.		
3918.10	Of polymers of vinyl chloride:		
3918.101	Tiles.....	30%	kg
3918.109	Other.....	30%	kg

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CHAPTER 39 - *Continued*

Plastics and articles thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
3918.90	Of other plastics:		
3918.901	Tiles.....	30%	kg
3918.909	Other.....	30%	kg
39.19	**Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.**		
3919.10	In rolls of a width not exceeding 20 cm.....	30%	kg
3919.90	Other:		
3919.901	Having the characteristics of articles ready for use, or marked for cutting into such articles.....	30%	kg
3919.909	Other.....	30%	kg
39.20	**Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.**		
3920.001	Having the characteristics of articles ready for use, or marked for cutting into such articles.....	30%	kg
3920.009	Other.....	30%	kg
39.21	**Other plates, sheets, film, foil and strip, of plastics.**		
3921.001	Having the characteristics of articles ready for use, or marked for cutting into such articles.....	30%	kg
3921.009	Other.....	30%	kg

First Schedule

CHAPTER 39 - *Continued*

Plastics and articles thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
39.22	**Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.**		
3922.10	Baths, shower-baths and wash-basins:		
3922.101	Baths and shower-baths.....	30%	kg
3922.102	Wash-basins.....	30%	kg
3922.20	Lavatory seats and covers.....	10%	kg
3922.90	Other.....	30%	kg
39.23	**Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.**		
3923.10	Boxes, cases, crates and similar articles.....	10%	kg
3923.20	Sacks and bags (including cones).....	30%	kg
3923.30	Carboys, bottles, flasks and similar articles:		
3923.301	Bottles.....	10%	kg
3923.309	Other.....	10%	kg
3923.40	Spools, cops, bobbins and similar supports.....	10%	kg
3923.50	Stoppers, lids, caps and other closures:		
3923.501	Lids and caps.....	10%	kg
3923.509	Other.....	10%	kg
3923.90	Other:		
3923.901	Cups.....	10%	kg
3923.909	Other.....	10%	kg
39.24	**Tableware, kitchenware, other household articles and toilet articles, of plastics.**		
3924.10	Tableware and kitchenware:		
3924.101	Cups, forks, knives, plates, spoons and tumblers.....	45%	kg

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CHAPTER 39 - *Continued*

Plastics and articles thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
3924.102	Drinking straws	30%	kg
3924.109	Other	30%	kg
3924.90	Other:		
3924.901	Ashtrays, buckets, coat-hangers, dustbins and flower pots	45%	kg
3924.909	Other	30%	kg
39.25	**Builders' ware of plastics, not elsewhere specified or included.**		
3925.10	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	20%	kg
3925.20	Doors, windows and their frames and thresholds for doors	30%	kg
3925.30	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	30%	kg
3925.90	Other:		
3925.901	Structural elements used in ceilings or roofs	30%	kg
3925.902	Gutters	30%	kg
3925.909	Other	30%	kg
39.26	**Other articles of plastics and articles of other materials of headings Nos. 3901.00 to 3914.00**		
3926.10	Office or school supplies	30%	kg
3926.20	Articles of apparel or clothing accessories (including gloves)	30%	kg
3926.30	Fittings for furniture, coachwork or the like	30%	kg
3926.40	Statuettes and other ornamental articles	30%	kg
3926.90	Other:		
3926.901	Articles for use in laboratories	10%	kg
3926.902	Transmission, conveyor and elevator belts	10%	kg

CHAPTER 39 - *Continued*

Plastics and articles thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
3926.903	Beads, bolts, screws and washers....	10%	kg
3926.904	Covers for electrical switches and outlets and similar articles.....	10%	kg
3926.905	Corners for suitcases, fasteners for handbags; handles.....	10%	kg
3926.909	Other.....	30%	kg

CHAPTER 40

Rubber and articles thereof

Notes.

1. Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

2. This Chapter does not cover:

   (a) Goods of Section XI (textiles and textile articles);

   (b) Footwear or parts thereof of Chapter 64;

   (c) Headgear or parts thereof (including bathing caps) of Chapter 65;

   (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;

   (e) Articles of Chapters 90, 92, 94 or 96; or

   (f) Articles of Chapter 95 (other than sports gloves and articles of headings Nos. 40.11 to 40.13).

First Schedule

CHAPTER 40 - *Continued*

Rubber and articles thereof - *Continued*

3. In headings Nos.4001.00 to 4003.00 and 40.05, the expression "primary forms" applies only to the following forms:

(a) Liquids and pastes (including latex, whether or not pre- vulcanised, and other dispersions and solutions);

(b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4. In Note 1 to this Chapter and in heading No. 4002.00, the expression "synthetic rubber" applies to:

(a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non- thermo- plastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(b)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;

(b) Thioplasts (TM); and

(c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

First Schedule

CHAPTER 40 - *Continued*

Rubber and articles thereof - *Continued*

5. (a) Headings Nos. 4001.00 and 4002.00 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:

(i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);

(ii) pigments or other colouring matter, other than those added solely for the purpose of identification;

(iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (b);

(b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading No. 4001.00 or 4002.00, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products of emulsifiers;

(iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface- active agents (generally for obtaining electro-positive rubber latexes),antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity- control agents, or similar special-purpose additives.

6. For the purposes of heading No. 4004.00, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading No. 4008.00.

First Schedule

CHAPTER 40 - *Continued*

Rubber and articles thereof - *Continued*

8. Heading No. 4010.00 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9. In headings Nos.4001.00,4002.00, 4003.00, 40.05 and 4008.00, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading No. 4008.00 the expressions "rods" and "profile shapes apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
4001.00	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.....	5%	kg
4002.00	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 4001.00 with any product of this heading, in primary forms or in plates, sheets or strip.....	10%	kg
4003.00	Reclaimed rubber in primary forms or in plates, sheets or strip.....	10%	kg
4004.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.....	10%	kg

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CHAPTER 40 - *Continued*

Rubber and articles thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
40.05	**Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.**		
4005.001	Sheets for tyre repair.....	30%	kg
4005.009	Other.....	10%	kg
40.06	**Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.**		
4006.10	"Camel-back" strips for retreading rubber tyres.....	30%	kg
4006.90	Other.....	10%	kg
4007.00	Vulcanised rubber thread and cord.....	5%	kg
4008.00	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.....	5%	kg
4009.00	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).....	5%	kg
4010.00	Conveyor or transmission belts or belting, of vulcanised rubber.....	5%	kg
40.11	**New pneumatic tyres, of rubber.**		
4011.10	Of a kind used on motor cars including station wagons and racing cars)..	30%	kg and No
4011.20	Of a kind used on buses or lorries...	30%	kg and No
4011.30	Of a kind used on aircraft.....	10%	kg and No
4011.40	Of a kind used on motorcycles.....	10%	kg and No
4011.50	Of a kind used on bicycles.....	10%	kg and No
4011.90	Other:		
4011.91	Having a "herring-bone" or similar tread:		
4011.911	For tractors.....	Free	kg and No
4011.919	Other.....	10%	kg and No

First Schedule

CHAPTER 40 - *Continued*

Rubber and articles thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
4011.99	Other:		
4011.991	For tractors	Free	kg and No
4011.999	Other	10%	kg and No
40.12	**Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber.**		
4012.10	Retreaded tyres:		
4012.101	Of a kind used on motor cars (including station wagons and racing cars)	30%	kg and No
4012.102	Of a kind used on buses or lorries	30%	kg and No
4012.109	Other	10%	kg and No
4012.20	Used pneumatic tyres:		
4012.201	For retreading and remoulding	10%	kg and No
4012.209	Other	10%	kg and No
4012.90	Other	10%	kg and No
40.13	**Inner tubes, of rubber.**		
4013.10	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:		
4013.101	Of a kind used on motor cars (including station wagons and racing cars)	10%	kg and No
4013.102	Of a kind used on buses or lorries	10%	kg and No
4013.20	Of a kind used on bicycles	10%	kg and No
4013.90	Other:		
4013.901	Of a kind used on motor cycles	10%	kg and No
4013.909	Other	10%	kg and No
40.14	**Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.**		
4014.10	Sheath contraceptives	10%	kg
4014.90	Other	10%	kg

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CHAPTER 40 - *Continued*

Rubber and articles thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
40.15	**Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber.**		
4015.10	Gloves:		
4015.11	Surgical	10%	kg and pair
4015.19	Other	10%	kg and pair
4015.90	Other:		
4015.901	Articles of apparel	10%	kg
4015.909	Other	10%	kg
40.16	**Other articles of vulcanised rubber other than hard rubber.**		
4016.10	Of cellular rubber	30%	kg
4016.90	Other:		
4016.91	Floor coverings and mats	30%	kg
4016.92	Erasers	30%	kg
4016.93	Gaskets, washers and other seals	30%	kg
4016.94	Boat or dock fenders, whether or not inflatable	30%	kg
4016.95	Other inflatable articles	30%	kg
4016.99	Other:		
4016.991	Rubber bands	45%	kg
4016.999	Other	30%	kg
40.17	**Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.**		
4017.001	Hard rubber (for example, ebonite), in all forms, including waste and scrap	5%	kg
4017.002	Articles of hard rubber	10%	kg

First Schedule

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

CHAPTER 41

Raw Hides and Skins (other than Furskins) and Leather

Notes

1. This Chapter does not cover:

   (a) Parings or similar waste, of raw hides or skins (heading No. 05.11);

   (b) Birdskins or parts of birdskins, with their feathers or down, of heading No. 0505.00 or 67.01; or

   (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of quine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.

2. Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading No. 4111.00.

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CHAPTER 41 - *Continued*

Raw Hides and Skins (other than Furskins) and Leather - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
41.01	**Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.**		
4101.001	Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 14 kg when fresh, wet-salted or otherwise preserved.....	5%	kg
4101.009	Other hides and skins or bovine or equine animals.....	5%	kg
41.02	**Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.**		
4102.10	With wool on.....	5%	kg
4102.20	Without wool on.....	5%	kg
41.03	**Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter.**		
4103.10	Of goats or kids.....	5%	kg
4103.20	Of reptiles.....	5%	kg
4103.90	Other.....	5%	kg

First Schedule

Chapter 41 - *Continued*

Raw Hides and Skins (other than Furskins) and Leather - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
41.04	**Leather of bovine or equine animals, without hair on, other than leather of heading No. 4108.00 or 4109.00.**		
4104.001	Whole bovine skin leather, of a unit surface area not exceeding 28 square feet ($2.6m^2$).....	10%	kg
4104.009	Other bovine leather and equine leather.....	10%	kg
4105.00	**Sheep or lamb skin leather, without wool on, other than leather of heading No. 4108.00 or 4109.00.....**	10%	kg
4106.00	**Goat or kid skin leather, without hair on, other than leather of heading No. 4108.00 or 4109.00.....**	10%	kg
4107.00	**Leather of other animals, without hair on, other than leather of heading No. 4108.00 or 4109.00.....**	10%	kg
4108.00	**Chamois (including combination chamois) leather.....**	10%	kg
4109.00	**Patent leather, and patent laminated leather; metallised leather.....**	10%	kg
4110.00	**Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.....**	10%	kg
4111.00	**Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls.....**	10%	kg

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CHAPTER 42

Articles of Leather; Saddlery and Harness; Travel Goods; Handbags and similar Containers; Articles of Animal Gut (Other than Silk-worm Gut)

Notes

1. This Chapter does not cover:

(a) Sterile surgical catgut or similar sterile suture materials (heading No. 30.06);

(b) Articles of apparel or clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04);

(c) Made up articles of netting (heading No. 56.08);

(d) Articles of Chapter 64;

(e) Headgear or parts thereof of Chapter 65;

(f) Whips, riding-crops or other articles of heading No. 6602.00;

(g) Cuff-links, bracelets or other imitation jewellery (heading No. 7117.00);

(h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);

(ij) Strings, skins for drums or the like, or other parts of musical instruments (heading No. 92.09);

(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

(l) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading No. 96.06.

First Schedule

CHAPTER 42 - *Continued*

Articles of Leather; Saddlery and Harness; Travel Goods; Handbags and similar Containers; Articles of Animal Gut (Other than Silk-worm Gut) - *Continued*

2. In addition to the provisions of Note 1 above, heading No. 42.02 does not cover:

   (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No. 39.23);

   (b) Articles of plaiting materials (heading No. 46.02);

   (c) Articles of precious metal, of metal clad with precious metal, of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71).

3. For the purposes of heading No. 42.03, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading No. 91.13).

Heading No.	Description of Goods	Rate of Duty	Unit(s)
4201.00	**Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.....**	30%	kg

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CHAPTER 42 - *Continued*

Articles of Leather; Saddlery and Harness; Travel Goods; Handbags and similar Containers; Articles of Animal Gut (Other than Silk-worm Gut) - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
42.02	**Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials.**		
4202.10	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:		
4202.101	Suit-cases, travelling-bags and brief-cases.....	45%	kg and No
4202.109	Other.....	30%	kg and No
4202.20	Handbags, whether or not with shoulder strap, including those without handle.....	45%	kg and No
4202.30	Articles of a kind normally carried in the pocket or in the handbag:		
4202.301	Purses, spectacle cases and wallets..	45%	kg and No
4202.309	Other.....	30%	kg and No
4202.90	Other.....	30%	kg and No

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CHAPTER 42 - *Continued*

Articles of Leather; Saddlery and Harness; Travel Goods; Handbags and similar Containers; Articles of Animal Gut (Other than Silk-worm Gut) - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
42.03	**Articles of apparel and clothing accessories, of leather or of composition leather.**		
4203.10	Articles of apparel.....	30%	kg
4203.20	Gloves, mittens and mitts:		
4203.21	Specially designed for use in sports	30%	kg and pair
4203.29	Other:		
4203.291	Industrial gloves.....	20%	kg and pair
4203.299	Other.....	30%	kg
4203.30	Belts and bandoliers.....	30%	kg
4203.40	Other clothing accessories.....	30%	kg
4204.00	**Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.....**	10%	kg
4205.00	**Other articles of leather or of composition leather.....**	30%	kg
4206.00	**Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.....**	10%	kg

First Schedule

CHAPTER 43

Furskins and Artificial Fur; Manufactures thereof

Notes

1. Throughout the Nomenclature references to "furskins", other than to raw furskins of heading No. 4301.00, apply to hides or skins of all animals which have been tanned or dressed with the hair on.

2. This Chapter does not cover:

   (a) Birdskins or parts of birdskins, with their feathers or down (heading No. 0505.00 or 67.01);

   (b) Raw hides or skins, with the hair on, of Chapter 41 (see Note 1(c) to that Chapter);

   (c) Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42.03);

   (d) Articles of Chapter 64;

   (e) Headgear or parts thereof of Chapter 65; or

   (f) Articles of Chapter 95 (for example, toys, games, sports requisites).

3. Heading No. 43.03 includes furskins and parts thereof assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading No. 43.03 or 43.04 as the case may be.

5. Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading No. 58.01 or 60.01).

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CHAPTER 43 - *Continued*

Furskins and Artificial Fur; Manufactures thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
4301.00	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03.....	5%	kg
4302.00	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No. 43.03.....	10%	kg
43.03	Articles of apparel, clothing, accessories and other articles of furskin.		
4303.001	Articles and accessories for use in machinery or mechanical appliances or for industrial purposes.....	10%	kg
4303.009	Other.....	30%	kg
43.04	Artificial fur and articles thereof		
4304.001	Artificial fur.....	10%	kg
4304.002	Articles.....	30%	kg

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SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

CHAPTER 44

Wood and Articles of Wood; Wood Charcoal

Notes

1. This Chapter does not cover:.

(a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.11);

(b) Bamboos or other plaiting materials of heading No. 1401.00;

(c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading No. 14.04);

(d) Activated charcoal (heading No. 38.02);

(e) Articles of heading No. 42.02;

(f) Goods of Chapter 46;

(g) Footwear or parts thereof of Chapter 64;

(h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);

(ij) Goods of heading No. 6808.00;

(k) Imitation jewellery of heading No. 7117.00;

(l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);

(m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);

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CHAPTER 44 - *Continued*

Wood and Articles of Wood; Wood Charcoal - *Continued*

(n) Parts of firearms (heading No. 9305.00);

(o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(p) Articles of Chapter 95 (for example, toys, games, sports requisites);

(q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading No. 96.03; or

(r) Articles of Chapter 97 (for example, works of art).

2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3. Headings Nos.4414.00 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4. Products of heading No. 44.10, 4411.00 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading No. 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5. Heading No. 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6. For the purposes of this Chapter and subject to Notes 1 (b) and 1 (f) above, any reference to "wood" applies also to bamboo and other materials of a woody nature.

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CHAPTER 44 - *Continued*

Wood and Articles of Wood; Wood Charcoal - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
44.01	**Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.**		
4401.10	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	30%	kg
4401.20	Wood in chips or particles.....	10%	kg
4401.30	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	30%	kg
4402.00	**Wood charcoal (including shell or nut charcoal), whether or not agglomerated**	30%	kg
44.03	**Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.**		
4403.001	Of coniferous species, treated with paint, stains, creosote or other preservatives.....	5%	kg and m^3
4403.002	Of mahogany, treated with paint, stains, creosote and other preservatives.....	5%	kg and m^3
4403.003	Of other non-coniferous species, treated with paint, stains, creosote and other preservatives.....	30%	kg and m^3
4403.004	Other, coniferous species.....	5%	kg and m^3
4403.005	Other, mahogany.....	5%	kg and m^3
4403.006	Other, non-coniferous species.....	30%	kg and m^3

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CHAPTER 44 - *Continued*

Wood and Articles of Wood; Wood Charcoal - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
44.04	**Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.**		
4404.001	Split poles, piles, pickets, stakes and sticks, of wood.....	30%	kg
4404.009	Other.....	10%	kg
4405.00	**Wood wool; wood flour.....**	10%	kg
4406.00	**Railway or tramway sleepers (cross-ties) of wood.....**	30%	kg and m^3
44.07	**Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm.**		
4407.001	Pitch-pine.....	5%	kg and m^3
4407.002	Other, coniferous.....	5%	kg and m^3
4407.003	Caribbean cedar *(cedrela odorata)*...	30%	kg and m^3
4407.004	Greenheart.....	30%	kg and m^3
4407.005	Mahogany.....	5%	kg and m^3
4407.006	Mora.....	30%	kg and m^3
4407.009	Other.....	30%	kg and m^3

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CHAPTER 44 - *Continued*

Wood and Articles of Wood; Wood Charcoal - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
44.08	**Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm.**		
4408.001	Veneer sheets and sheets for plywood.	10%	kg and m^3
4408.009	Other.....	30%	kg and m^3
44.09	**Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed.**		
4409.10	Coniferous:		
4409.101	Pitch-pine.....	30%	kg and m^3
4409.109	Other.....	30%	kg and m^3
4409.20	Non-coniferous:		
4409.201	Caribbean cedar *(Cedrela odorata)*...	30%	kg and m^3
4409.202	Greenheart.....	30%	kg and m^3
4409.203	Mahogany.....	5%	kg and m^3
4409.204	Mora.....	30%	kg and m^3
4409.209	Other.....	30%	kg and m^3

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CHAPTER 44 - *Continued*

Wood and Articles of Wood; Wood Charcoal - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
44.10	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.		
4410.10	Of wood.....	10%	kg
4410.90	Of other ligneous materials.....	10%	kg
4411.00	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances....	10%	kg
44.12	Plywood, veneered panels and similar laminated wood.		
4412.001	Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness.....	30%	kg and m^3
4412.009	Other.....	10%	kg and m^3
4413.00	Densified wood, in blocks, plates, strips or profile shapes.....	10%	kg
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects....	30%	kg
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood.		
4415.10	Cases, boxes, crates, drums and similar packings; cable-drums.....	10%	kg

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CHAPTER 44 - *Continued*

Wood and Articles of Wood; Wood Charcoal - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
4415.20	Pallets, box pallets and other load boards	45%	kg
44.16	**Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.**		
4416.001	Casks, barrels and puncheons, of oak	10%	kg
4416.009	Other	20%	kg
44.17	**Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.**		
4417.001	Handles for axes, brooms, files, hammers, hoes, picks, rakes and shovels	30%	kg
4417.002	Tools, tool bodies and other tool handles	10%	kg
4417.003	Broom or brush bodies	10%	kg
4417.009	Other	10%	kg
44.18	**Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.**		
4418.10	Windows, French-windows and their frames	30%	kg
4418.20	Doors and their frames and thresholds	30%	kg
4418.30	Parquet panels	30%	kg
4418.40	Shuttering for concrete constructional work	30%	kg

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CHAPTER 44 - *Continued*

Wood and Articles of Wood; Wood Charcoal - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
4418.50	Shingles and shakes:		
4418.501	Shingles.....	30%	kg and thousand shingles
4418.502	Shakes.....	30%	kg
4418.90	Other:		
4418.901	Cellular wood panels, whether or not faced with based metal.....	10%	kg
4418.909	Other.....	30%	kg
4419.00	**Tableware and kitchenware, of wood....**	45%	kg
44.20	**Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.**		
4420.10	Statuettes and other ornaments, of wood.....	45%	kg
4420.90	Other:		
4420.901	Wood marquetry and inlaid wood.....	10%	kg and m^3
4420.909	Other.....	45%	kg
44.21	**Other articles of wood.**		
4421.10	Clothes hangers.....	45%	kg
4421.90	Other:		
4421.901	Spools, cops, bobbins, sewing thread reels and the like, of turned wood..	10%	kg
4421.902	Roller blinds, rollers for spring blinds; spigots; wooden pegs and pins for footwear.....	10%	kg

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CHAPTER 44 - *Continued*

Wood and Articles of Wood; Wood Charcoal - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
4421.903	Letters, figures, moulding patterns, templates; paving blocks; match splints; trellises and fencing panels; Venetian and other blinds; labels for horticulture; dowel pins.....	30%	kg
4421.904	Capacity measures; ladders and steps.	30%	kg
4421.909	Other.....	45%	kg

CHAPTER 45

Cork and Articles of Cork

Note

1. This Chapter does not cover:

(a) Footwear or parts of footwear of Chapter 64;

(b) Headgear or parts of headgear of Chapter 65; or

(c) Articles of Chapter 95 (for example, toys, games, sports requisites).

Heading No.	Description of Goods	Rate of Duty	Unit(s)
45.01	**Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.**		
4501.10	Natural cork, raw or simply prepared.	5%	kg

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CHAPTER 45 - *Continued*

Cork and Articles of Cork - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
4501.90	Other.....	5%	kg
4502.00	**Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).....**	5%	kg
45.03	**Articles of natural cork.**		
4503.001	Discs, washers and wafers for lining crown corks and other closures for bottles, jars and the like; stoppers including blanks with rounded edges..	30%	kg
4503.002	Bath, table, typewriter and other mats.....	45%	kg
4503.003	Lifebuoys.....	10%	kg
4503.009	Other.....	10%	kg
45.04	**Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.**		
4504.001	Agglomerated cork.....	10%	kg
4504.002	Bottle corks and stoppers.....	10%	kg
4504.009	Other articles of agglomerated cork..	10%	kg

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CHAPTER 46

Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork

Notes

1. In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, raffia, narrow leaves or strips cut from broad leaves) or bark, unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2. This Chapter does not cover:

   (a) Wall coverings of heading No. 4814.00;

   (b) Twine, cordage, ropes or cables, plaited or not (heading No. 56.07);

   (c) Footwear or headgear or parts thereof of Chapter 64 or 65;

   (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or

   (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3. For the purposes of heading No. 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

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CHAPTER 46 - *Continued*

Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
46.01	**Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).**		
4601.10	Plaits and similar products of plaiting materials, whether or not assembled into strips.....	10%	kg
4601.20	Mats, matting and screens of vegetable materials.....	45%	kg
4601.90	Other:		
4601.901	Straw envelopes for bottles.....	45%	kg
4601.909	Other.....	30%	kg
46.02	**Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.**		
4602.001	Handbags.....	45%	kg 'and No
4602.009	Other.....	45%	kg

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SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; WASTE AND SCRAP OF PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

CHAPTER 47

Pulp of Wood or of Other Fibrous Cellulosic Material; Waste and Scrap of Paper or Paperboard

Note

1. For the purposes of heading No. 4702.00, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
4701.00	**Mechanical wood pulp**.....	10%	kg
4702.00	**Chemical wood pulp, dissolving grades.**	10%	kg
47.03	**Chemical wood pulp, soda or sulphate, other than dissolving grades.**		
4703.10	Unbleached.....	10%	kg
4703.20	Semi-bleached or bleached.....	10%	kg

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CHAPTER 47 - *Continued*

Pulp of Wood or of Other Fibrous Cellulosic Material; Waste and Scrap of Paper or Paperboard - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
47.04	**Chemical wood pulp, sulphite, other than dissolving grades.**		
4704.10	Unbleached.....	10%	kg
4704.20	Semi-bleached or bleached.....	10%	kg
4705.00	**Semi-chemical wood pulp.....**	10%	kg
47.06	**Pulps of other fibrous cellulosic material.**		
4706.10	Cotton linters pulp.....	10%	kg
4706.90	Other:		
4706.901	Pulp of bagasse.....	10%	kg
4706.909	Other.....	10%	kg
4707.00	**Waste and scrap of paper or paperboard.....**	10%	kg

CHAPTER 48

Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard

Notes

1. This Chapter does not cover:

(a) Articles of Chapter 30;

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CHAPTER 48 - *Continued*

Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard - *Continued*

(b) Stamping foils of heading No. 32.12;

(c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);

(d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading No.34.01), or with polishes, creams or similar preparations (heading No. 34.05);

(e) Sensitised paper or paperboard of headings Nos. 37.01 to 3704.00;

(f) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading No. 4814.00 (Chapter 39);

(g) Articles of heading No. 42.02 (for example, travel goods);

(h) Articles of Chapter 46 (manufactures of plaiting material);

(ij) Paper yarn or textile articles of paper yarn (Section XI);

(k) Articles of Chapter 64 or Chapter 65;

(l) Abrasive paper or paperboard (heading No. 68.05) or paper or paperboard-backed mica (heading No. 6814.00) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);

(m) Metal foil backed with paper or paperboard (Section XV);

(n) Articles of heading No. 92.09; or

(o) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example,buttons).

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CHAPTER 48 - *Continued*

Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard - *Continued*

2. Subject to the provisions of Note 6, headings Nos. 4801.00 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading No. 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed, for example, by coating or impregnation.

3. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consists of wood fibres obtained by a mechanical process, unsized or very lightly sized, having a smoothness on each side not exceeding 200 seconds Bekk, weighing not less than 40 g per square metre and not more than 57 g per square metre and having an ash content by weight not exceeding 8%.

4. In addition to hand-made paper and paperboard, heading No. 48.02 covers only paper and paper-board made mainly from bleached pulp or from pulp obtained by a mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m^2:

(a) containing 10% or more of fibres obtained by a mechanical process, and

1. weighing not more than 80 g/m^2, or

2. coloured throughout the mass; or

(b) containing more than 8% ash, and

1. weighing not more than 80 g/m^2, or

2. coloured throughout the mass; or

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CHAPTER 48 - *Continued*

Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard - *Continued*

(c) containing more than 3% ash and having a brightness of 60% or more (*); or

(d) containing more than 3% but not more than 8% ash, having a brightness less than 60% (*), and a burst index equal to or less than 2.5 kPa/g/m^2; or

(e) containing 3% ash or less, having a brightness of 60% or more (*) and a burst index equal to or less than 2.5 kPa/g/m^2.

For paper or paperboard weighing more than 150 g/m^2.

(a) coloured throughout the mass; or

(b) having a brightness of 60% or more (*), and

1. a caliper of 225 micrometres (microns) or less, or

2. a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3%; or

(c) having a brightness of less than 60% (*), a caliper of 254 micrometres (microns) or less and an ash content more than 8%.

Heading No. 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

5. In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

6 Paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings Nos. 4801.00 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

(*) Brightness is to be measured by the Elrepho, GE or any equivalent internationally recognised brightness testing method.

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CHAPTER 48 - *Continued*

Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard - *Continued*

7. Headings Nos. 4801.00, 48.02, 48.04 to 48.08, 48.10 and 48.11 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

(a) in strips or rolls of a width exceeding 15 cm; or

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

Except that hand-made paper and paperboard in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 6, in heading No. 48.02.

8. For the purposes of heading No.4814.00, the expression "wallpaper and similar wall coverings" applies only to:

(a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:

(i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;

(ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

(iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

(iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

(b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

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CHAPTER 48 - *Continued*

Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard - *Continued*

(c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading No. 4815.00.

9. Heading No. 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

10. Heading No. 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

11. Except for the goods of heading No. 4814.00 or 4821.00, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
4801.00	**Newsprint, in rolls or sheets.....**	Free	kg
48.02	**Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 4801.00 or 48.03; hand-made paper and paperboard.**		
4802.001	Paper for use in the printing industry.....	Free	kg

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CHAPTER 48 - *Continued*

Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
4802.002	Hand-made paper and paperboard.....	10%	kg
4802.003	Writing and printing paper.....	10%	kg
4802.009	Other.....	10%	kg
48.03	**Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.**		
4803.001	Wadding for use in the manufacture of sanitary towels and tampons.....	5%	kg
4803.002	Toilet or facial tissue stock.....	10%	kg
4803.003	Other cellulose wadding and webs.....	10%	kg
4803.009	Other.....	10%	kg
48.04	**Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03.**		
4804.001	Wrapping and packing paper.....	10%	kg
4804.002	Other kraft paper.....	10%	kg
4804.003	Kraft paperboard.....	10%	kg
48.05	**Other uncoated paper and paperboard, in rolls or sheets.**		
4805.001	Paper.....	10%	kg
4805.002	Paperboard.....	10%	kg

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CHAPTER 48 - *Continued*

Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
4806.00	**Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.....**	10%	kg
48.07	**Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.**		
4807.10	Paper and paperboard, laminated internally with bitumen, tar or asphalt.....	10%	kg
4807.90	Other.....	10%	kg
48.08	**Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No. 48.03 or 48.18.**		
4808.10	Corrugated paper and paperboard, whether or not perforated:		
4808.101	Corrugated paperboard with glued flat surface sheets.....	10%	kg
4808.109	Other.....	10%	kg
4808.20	Sack kraft paper, creped or crinkled, whether or not embossed or perforated.	10%	kg

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CHAPTER 48 - *Continued*

Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
4808.30	Other kraft paper, creped or crinkled, whether or not embossed or perforated.....	10%	kg
4808.90	Other.....	10%	kg
4809.00	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.....	10%	kg
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets.		
4810.001	Paper and paperboard of a kind used for writing, printing or other graphic purposes.....	10%	kg
4810.009	Other.....	10%	kg

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CHAPTER 48 - *Continued*

Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
48.11	**Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading 48.03, 4809.00, 48.10 or 48.18.**		
4811.10	Tarred, bituminised or asphalted paper and paperboard.....	10%	kg
4811.20	Gummed or adhesive paper and paperboard.....	10%	kg
4811.30	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives).....	10%	kg
4811.40	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol.....	10%	kg
4811.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres..	10%	kg
4812.00	**Filter blocks, slabs and plates, of paper pulp**.....	10%	kg

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CHAPTER 48 - *Continued*

Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
48.13	**Cigarette paper, whether or not cut to size or in the form of booklets or tubes.**		
4813.10	In the form of booklets or tubes.....	10%	kg
4813.20	In rolls of a width not exceeding 5 cm.....	Free	kg
4813.90	Other.....	Free	kg
4814.00	**Wallpaper and similar wall coverings; window transparencies of paper.....**	30%	kg
4815.00	**Floor coverings on a base of paper or of paperboard, whether or not cut to size.....**	30%	kg and m^2
48.16	**Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 4809.00), duplicator stencils and offset plates, of paper, whether or not put up in boxes.**		
4816.10	Carbon or similar copying papers.....	30%	kg
4816.20	Self-copy paper.....	10%	kg
4816.30	Duplicator stencils.....	10%	kg
4816.90	Other.....	10%	kg

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CHAPTER 48 - *Continued*

Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
4817.00	**Envelopes, letter cards, plain post-cards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.**		
4817.10	Envelopes.....	45%	kg
4817.20	Letter cards, plain postcards and correspondence cards.....	45%	kg
4817.30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.....	45%	kg
48.18	**Toilet paper, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.**		
4818.10	Toilet paper.....	45%	kg
4818.20	Handkerchiefs, cleansing or facial tissues and towels.....	45%	kg
4818.30	Tablecloths and serviettes:		
4818.301	Tablecloths.....	30%	kg
4818.302	Serviettes.....	45%	kg

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CHAPTER 48 - *Continued*

Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
4818.40	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:		
4818.401	Sanitary towels and tampons.....	30%	kg
4818.402	Napkins and napkin liners for babies.	45%	kg
4818.409	Other.....	45%	kg
4818.50	Articles of apparel and clothing accessories.....	45%	kg
4818.90	Other.....	45%	kg
48.19	**Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.**		
4819.10	Cartons, boxes and cases, of corrugated paper or paperboard.....	30%	kg
4819.20	Folding cartons, boxes and cases, of non-corrugated paper or paperboard....	10%	kg
4819.30	Sacks and bags, having a base of a width of 40 cm or more:		
4819.301	Unprinted.....	30%	kg
4819.309	Other.....	10%	kg

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CHAPTER 48 - *Continued*

Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
4819.40	Other sacks and bags, including cones:		
4819.401	Unprinted.....	30%	kg
4819.409	Other.....	10%	kg
4819.50	Other packing containers, including record sleeves.....	10%	kg
4819.60	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like....	45%	kg
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.		
4820.10	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles.....	45%	kg
4820.20	Exercise books.....	30%	kg
4820.30	Binders, folders and file covers.....	45%	kg

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CHAPTER 48 - *Continued*

Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
4820.40	Manifold business forms and inter-leaved carbon sets.....	45%	kg
4820.50	Album for samples or for collections..	45%	kg
4820.90	Other.....	45%	kg
4821.00	Paper or paperboard labels of all kinds, whether or not printed.....	30%	kg
4822.00	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).....	10%	kg
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.		
4823.10	Gummed or adhesive papers, in strips or rolls.....	45%	kg
4823.20	Filter paper and paperboard.....	45%	kg
4823.30	Cards, not punched, for punch card machines, whether or not in strips....	10%	kg
4823.40	Rolls, sheets and dials, printed for self-recording apparatus.....	10%	kg

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CHAPTER 48 - *Continued*

Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
4823.50	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes.....	45%	kg
4823.60	Trays, dishes, plates, cups and the like, of paper or paperboard.....	45%	kg
4823.70	Moulded or pressed articles of paper pulp.....	10%	kg
4823.90	Other:		
4823.901	Dress patterns, of paper.....	Free	kg
4823.909	Other.....	10%	kg

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Chapter 49

Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

Notes

1. This Chapter does not cover:

   (a) Photographic negatives or positives on transparent bases (Chapter 37);

   (b) Maps, plans or globes, in relief, whether or not printed (heading No. 9023.00);

   (c) Playing cards or other goods of Chapter 95; or

   (d) Original engravings, prints or lithographs (heading No. 9702.00), postage or revenuestamps,stamp-postmarks, first-day covers, postal stationery or the like of heading No. 9704.00, antiques of an age exceeding one hundred years or other articles of Chapter 97.

2. For the purposes of Chapter 49,the term "printed" also means reproduced by means of a duplicating machine, produced under the control of a computer, embossed, photographed, photocopied, thermocopied or typewritten.

3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers,journals or periodicals comprising more than one number under a single cover are to be classified inheading No.49.01, whether or not containing advertising material.

4. Heading No. 49.01 also covers:

   (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;

   (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and

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Chapter 49 - *Continued*

Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans - *Continued*

(c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No. 49.11.

5. Subject to Note 3 to this Chapter, heading No. 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading No. 49.11.

6. For the purposes of heading No. 4903.00, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
49.01	**Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.**		
4901.10	In single sheets, whether or not folded..... ..	Free	kg
4901.90	Other:		
4901.91	Dictionaries and encyclopaedias, and serial instalments thereof..... ..	Free	kg
4901.99	Other.....	Free	kg
49.02	**Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.**		
4902.001	Newspapers.....	Free	kg
4902.009	Other.....	Free	kg
4903.00	**Children's picture, drawing or colouring books**.....	Free	kg

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Chapter 49 - *Continued*

Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
4904.00	Music, printed or in manuscript, whether or not bound or illustrated...	Free	kg
49.05	Maps and hydrographic or similar charts of all kinds,including atlases, wall maps, topographical plans and globes, printed.		
4905.10	Globes.....	Free	kg
4905.90	Other:		
4905.91	In book form.....	Free	kg
4905.99	Other.....	Free	kg
4906.00	Plans and drawings for architectural, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.....	Free	kg
49.07	Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.		
4907.001	Unused postage, revenue or similar stamps.....	Free	kg
4907.002	Bank and currency notes.....	Free	kg
4907.003	Cheque forms.....	45%	kg
4907.009	Other.....	45%	kg
4908.00	Transfers (decalcomanias).....	30%	kg

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Chapter 49 - *Continued*

Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
4909.00	**Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings:**		
4909.001	Printed or illustrated postcards.....	45%	kg
4909.009	Other.....	45%	kg
4910.00	Calendars of any kind, printed, including calendar blocks.....	45%	kg
49.11	Other printed matter, including printed pictures and photographs.		
4911.001	Microcopies, anatomical, botanical and other instrumental charts and diagrams.....	10%	kg
4911.002	Schematic maps.....	10%	kg
4911.003	Calendar backs and window transparencies.....	30%	kg
4911.009	Other.....	45%	kg

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SECTION XI

TEXTILE AND TEXTILE ARTICLES

Notes

1. This Section does not cover:

(a) Animal brush making bristles or hair (heading No. 0502.00); horsehair or horsehair waste (heading No. 0503.00);

(b) Human hair or articles of human hair (heading No. 0501.00, 6703.00 or 6704.00), except straining cloth of a kind commonly used in oil presses or the like (heading No. 5911.00);

(c) Cotton linters or other vegetable materials of Chapter 14;

(d) Asbestos of heading No. 2524.00 or articles of asbestos or other products of heading No. 6812.00 or 68.13;

(e) Articles of heading No. 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials);

(f) Sensitised textiles of headings Nos.37.01 to 3704.00;

(g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);

(h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;

(ij) Woven, knitted or crocheted fabrics, felt or non-wovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;

(k) Hides or skins with their hair or wool on (Chapter 41 or 43), or articles of furskins, artificial fur or articles thereof, of heading No. 43.03 or 43.04;

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SECTION XI - *Continued*

TEXTILE AND TEXTILE ARTICLES - *Continued*

(l) Articles of textile materials of heading No. 4201.00 or 42.02;

(m) Products or articles of Chapter 48 (for example, cellulose wadding);

(n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;

(o) Hair-nets or other headgear or parts thereof of Chapter 65;

(p) Goods of Chapter 67;

(q) Abrasive-coated textile material (heading No. 68.05) and also carbon fibres or articles of carbon fibres of heading No. 6815.00;

(r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);

(s) Articles of Chapter 94 (for example, furniture,bedding, lamps and lighting fittings); or

(t) Articles of Chapter 95 (for example,toys, games, sports requisites and nets).

2. (A) Goods classifiable in Chapters 50 to 55 or in heading No. 5809.00 or 5902.00 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

(B) For the purposes of the above rule:

(a) Gimped horsehair yarn (heading No.5110.00) and metallised yarn (heading No. 5605.00) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

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SECTION XI - *Continued*

TEXTILE AND TEXTILE ARTICLES - *Continued*

(b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;

(d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.

3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":

(a) Of silk or waste silk, measuring more than 20,000 decitex;

(b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;

(c) Of true hemp or flax:

(i) Polished or glazed, measuring 1,429 decitex or more; or

(ii) Not polished or glazed, measuring more than 20,000 decitex;

(d) Of coir, consisting of three or more piles;

(e) Of other vegetable fibres, measuring more than 20,000 decitex; or

(f) Reinforced with metal thread.

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TEXTILE AND TEXTILE ARTICLES - *Continued*

(B) Exceptions:

(a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;

(b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less less than 5 turns per metre of Chapter 54;

(c) Silk worm gut of heading No. 5006.00, and monofilaments of Chapter 54;

(d) Metallised yarn of heading No. 5605.00; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and

(e) Chenille yarn, gimped yarn and loop wale-yarn of heading No. 5606.00.

4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:

(a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:

(i) 85 g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125 g in other cases;

(b) In balls,hanks or skeins of a weight not exceeding:

(i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;

(ii) 125 g in the case of all other yarns of less than 2,000 decitex; or

(iii) 500 g in other cases;

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SECTION XI - *Continued*

TEXTILE AND TEXTILE ARTICLES - *Continued*

(c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:

(i) 85 g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125 g in other cases.

(B) Exceptions:

(a) Single yarn of any textile material, except:

(i) Single yarn of wool or fine animal hair, unbleached; and

(ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;

(b) Multiple (folded) or cabled yarn, unbleached:

(i) Of silk or waste silk, however put up; or

(ii) Of other textile material except wool or fine animal hair, in hanks or skeins;

(c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and

(d) Single, multiple (folded) or cabled yarn of any textile material:

(i) In cross-reeled hanks or skeins; or

(ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

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SECTION XI - *Continued*

TEXTILE AND TEXTILE ARTICLES - *Continued*

5. For the purposes of headings Nos. 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:

(a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;

(b) Dressed; and

(c) With a final "Z" twist.

6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:

Single yarn of nylon or other polyamides, or of polyesters.....60 cN/tex

Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters.....53 cN/tex

Single, multiple (folded) or cabled yarn of viscose rayon.....27 cN/tex

7. For the purposes of this Section, the expression "made-up" means:

(a) Cut otherwise than into squares or rectangles;

(b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);

(c) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;

(d) Cut to size and having undergone a process of drawn thread work;

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SECTION XI - *Continued*

TEXTILE AND TEXTILE ARTICLES - *Continued*

(e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);

(f) Knitted or crocheted to shape, presented in the form of a number of items in the length.

8. Chapters 50 to 55 and, except where the context otherwise requires, Chapters 56 to 60, do not apply to goods made up within the meaning of Note 7 above. Chapters 50 to 55 do not apply to goods of Chapters 56 to 59.

9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11. For the purposes of this Section, the expression "impregnated" includes "dipped".

12. For the purposes of this Section, the expression "polyamides" includes "aramids".

13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale.

Subheading Notes

1. In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) Elastomeric yarn

Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original

SECTION XI - Continued

TEXTILE AND TEXTILE ARTICLES - *Continued*

length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

(b) Unbleached yarn

Yarn which:

(i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or

(ii) is of indeterminate colour ("gray yarn"), manufactured from garnetted stock. Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(c) Bleached yarn

Yarn which:

(i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;

(ii) consists of a mixture of unbleached and bleached fibres; or

(iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(d) Coloured (dyed or printed) yarn

Yarn which:

(i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;

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SECTION XI - *Continued*

TEXTILE AND TEXTILE ARTICLES - *Continued*

(ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;

(iii) is obtained from slivers or rovings which have been printed; or

(iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(e) Unbleached woven fabric

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(f) Bleached woven fabric

Woven fabric which:

(i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dress-ing, in the piece;

(ii) consists of bleached yarn; or

(iii) consists of unbleached and bleached yarn.

(g) Dyed woven fabric

Woven fabric which:

(i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or

(ii) consists of coloured yarn of a single uniform colour.

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SECTION XI - *Continued*

TEXTILE AND TEXTILE ARTICLES - *Continued*

(h) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which:

(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres;

(ii) consists of unbleached or bleached yarn and coloured yarn; or

(iii) consists of marí or mixture yarns.

(In all cases, the yarn used in selvedges and piece ends is not taken into consideration).

(ij) Printed woven fabric

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process).

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

(k) Plain weave

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 of this Section for the classification of a product of Chapters 50 to 55 consisting of the same textile materials.

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SECTION XI - *Continued*

TEXTILE AND TEXTILE ARTICLES - *Continued*

(B) For the application of this rule:

(a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;

(b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;

(c) in the case of embroidery of heading No.5810.00 only the ground fabric shall be taken into account. However, embroidery without visible ground shall be classified with reference to the embroidering threads alone.

First Schedule

Chapter 50
Silk

Heading No.	Description of Goods	Rate of Duty	Unit(s)
5001.00	Silk-worm cocoons suitable for reeling.....	5%	kg
5002.00	Raw silk (not thrown).....	10%	kg
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).		
5003.10	Not carded or combed.....	10%	kg
5003.90	Other.....	10%	kg
5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.....	10%	kg
5005.00	Yarn spun from silk waste, not put up for retail sale.....	10%	kg
5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.....	10%	kg
5007.00	Woven fabrics of silk or of silk waste.....	10%	kg and m^2

First Schedule

Chapter 51

Wool, fine or coarse animal hair; horsehair yarn and woven fabric

Note.

1. Throughout the Nomenclature:

(a) "Wool" means the natural fibre grown by sheep or lambs;

(b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora,Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;

(c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading No. 0502.00) and horsehair (heading No. 0503.00).

Heading No.	Description of Goods	Rate of Duty	Unit(s)
51.01	**Wool, not carded or combed.**		
5101.10	Greasy, including fleece-washed wool	5%	kg
5101.20	Degreased, not carbonised.....	5%	kg
5101.30	Carbonised.....	5%	kg
51.02	**Fine or coarse animal hair, not carded or combed.**		
5102.10	Fine animal hair.....	5%	kg
5102.20	Coarse animal hair.....	5%	kg
51.03	**Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.**		
5103.001	Noils of wool or of fine animal hair	10%	kg
5103.009	Other.....	10%	kg
5104.00	**Garnetted stock of wool or of fine or coarse animal hair.....**	10%	kg

First Schedule

Chapter 51 - *Continued*

Wool, fine or coarse animal hair; horsehair yarn and woven fabric - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
5105.00	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).....	10%	kg
5106.00	Yarn of carded wool, not put up for retail sale.....	10%	kg
5107.00	Yarn of combed wool, not put up for retail sale.....	10%	kg
5108.00	Yarn of fine animal hair (carded or combed), not put up for retail sale.	10%	kg
5109.00	Yarn of wool or of fine animal hair, put up for retail sale.....	10%	kg
5110.00	Yarn of coarse animal hair or of horsehair (including gimped horse-hair yarn), whether or not put up for retail sale.....	10%	kg
5111.00	Woven fabrics of carded wool or of carded fine animal hair.....	10%	kg and m^2
5112.00	Woven fabrics of combed wool or of combed fine animal hair.....	10%	kg and m^2
5113.00	Woven fabrics of coarse animal hair or of horsehair.....	10%	kg and m^2

First Schedule

Chapter 52

Cotton

Subheading Note.

1. For the purposes of subheadings Nos. 5209.401 and 5211.401, the expression "denim" means fabrics of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are dyed blue and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of blue than that of the warp yarns.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
52.01	**Cotton, not carded or combed.**		
5201.001	Sea Island cotton	5%	kg
5201.009	Other.....	5%	kg
5202.00	**Cotton waste (including yarn waste and garnetted stock).....**	10%	kg
5203.00	**Cotton, carded or combed.....**	10%	kg
52.04	**Cotton sewing thread, whether or not put up for retail sale.**		
5204.10	Not put up for retail sale	10%	kg
5204.20	Put up for retail sale.....	10%	kg
5205.00	**Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.....**	10%	kg
5206.00	**Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.....**	10%	kg

First Schedule

Chapter 52 - *Continued*

Cotton - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
52.07	**Cotton yarn (other than sewing thread) put up for retail sale.**		
5207.10	Containing 85% or more by weight of cotton	10%	kg
5207.90	Other	10%	kg
52.08	**Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m^2.**		
5208.10	Unbleached:		
5208.101	Sea Island cotton.....	10%	kg and m^2
5208.109	Other.....	10%	kg and m^2
5208.20	Bleached:		
5208.201	Sea Island cotton	10%	kg and m^2
5208.209	Other.....	10%	kg and m^2
5208.30	Dyed:		
5208.301	Sea Island cotton	10%	kg and m^2
5208.309	Other.....	10%	kg and m^2
5208.40	Of yarns of different colours:		
5208.401	Sea Island cotton	10%	kg and m^2
5208.409	Other.....	10%	kg and m^2
5208.50	Printed:		
5208.501	Sea Island cotton.....	10%	kg and m^2
5208.509	Other.....	10%	kg and m^2
52.09	**Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m^2.**		
5209.10	Unbleached:		
5209.101	Sea Island cotton.....	10%	kg and m^2
5209.109	Other.....	10%	kg and m^2
5209.20	Bleached:		
5209.201	Sea Island cotton.....	10%	kg and m^2
5209.209	Other.....	10%	kg and m^2
5209.30	Dyed:		
5209.301	Sea Island cotton.....	10%	kg and m^2

First Schedule

Chapter 52 -*Continued*

Cotton -*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
5209.309	Other	10%	kg and m^2
5209.40	Of yarns of different colours:		
5209.401	Denim	10%	kg and m^2
5209.402	Sea Island cotton	10%	kg and m^2
5209.409	Other	10%	kg and m^2
5209.50	Printed:		
5209.501	Sea Island cotton	10%	kg and m^2
5209.509	Other	10%	kg and m^2
52.10	**Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m^2.**		
5210.10	Unbleached	10%	kg and m^2
5210.20	Bleached	10%	kg and m^2
5210.30	Dyed	10%	kg and m^2
5210.40	Of yarns of different colours	10%	kg and m^2
5210.50	Printed	10%	kg and m^2
52.11	**Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m^2.**		
5211.10	Unbleached	10%	kg and m^2
5211.20	Bleached	10%	kg and m^2
5211.30	Dyed	10%	kg and m^2
5211.40	Of yarns of different colours:		
5211.401	Denim	10%	kg and m^2
5211.409	Other	10%	kg and m^2
5211.50	Printed	10%	kg and m^2
52.12	**Other woven fabrics of cotton.**		
5212.001	Unbleached	10%	kg and m^2
5212.002	Bleached	10%	kg and m^2
5212.003	Dyed	10%	kg and m^2
5212.004	Of yarns of different colours	10%	kg and m^2
5212.005	Printed	10%	kg and m^2

First Schedule

Chapter 53

Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

Heading No.	Description of Goods	Rate of Duty	Unit(s)
53.01	**Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).**		
5301.10	Flax, raw or retted	5%	kg
5301.20	Flax, broken, scutched, hackled or otherwise processed, but not spun....	5%	kg
5301.30	Flax tow and waste.....	10%	kg
53.02	**True hemp (Cannabis sativa L.) raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).**		
5302.10	True hemp, raw or retted..... ..	5%	kg
5302.90	Other.....	10%	kg
53.03	**Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).**		
5303.10	Jute and other textile bast fibres, raw or retted.....	5%	kg
5303.90	Other	10%	kg
53.04	**Sisal and other textile fibres of the genus Agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).**		
5304.10	Sisal and other textile fibres of the genus Agave, raw.....	5%	kg
5304.90	Other.....	10%	kg

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Chapter 53 - *Continued*

Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
53.05	**Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).**		
5305.001	Coconut fibres (coir) raw	5%	kg
5305.002	Coconut fibres (coir) processed.....	5%	kg
5305.003	Abaca (Manila hemp) raw.....	5%	kg
5305.004	Abaca (Manila hemp) processed.....	5%	kg
5305.005	Other vegetable textile fibres, raw or processed but not spun.....	5%	kg
5305.006	Waste of coconut fibres (including yarn waste and garnetted stock).....	10%	kg
5305.007	Waste of abaca Manila hemp (including yarn waste and garnetted stock).....	10%	kg
5305.009	Other.....	10%	kg
53.06	**Flax yarn.**		
5306.001	Not put up for retail sale.....	10%	kg
5306.002	Put up for retail sale.....	10%	kg
5307.00	**Yarn of jute or of other textile bast fibres of heading No. 53.03.....**	10%	kg
5308.00	**Yarn of other vegetable textile fibres; paper yarn.....**	10%	kg
5309.00	**Woven fabrics of flax.....**	10%	kg and m^2
5310.00	**Woven fabrics of jute or of other textile bast fibres of heading No. 53.03.....**	10%	kg and m^2
5311.00	**Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.....**	10%	kg and m^2

First Schedule

Chapter 54

Man-made filaments

Notes.

1. Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

   (a) By polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or

   (b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

   The terms "synthetic" and "artificial", used in relation to fibres, mean : synthetic : fibres as defined at (a); artificial : fibres as defined at (b).

   The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

2. Headings Nos. 54.02 and 5403.00 do not apply to synthetic or artificial filament tow of Chapter 55.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
54.01	**Sewing thread of man-made filaments, whether or not put up for retail sale.**		
5401.10	Of synthetic filaments:		
5401.101	Not put up for retail sale	10%	kg
5401.102	Put up for retail sale.....	10%	kg
5401.20	Of artificial filaments:		
5401.201	Not put up for retail sale.....	10%	kg
5401.202	Put up for retail sale.....	10%	kg
54.02	**Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.**		

First Schedule

Chapter 54 - *Continued*

Man-made filaments - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
5402.001	Textured yarn.....	10%	kg
5402.009	Other.....	10%	kg
5403.00	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.....	10%	kg
5404.00	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.....	10%	kg
5405.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.....	10%	kg
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale.		
5406.10	Synthetic filament yarn.....	10%	kg
5406.20	Artificial filament yarn	10%	kg
5407.00	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 5404.00.	10%	kg and m^2
5408.00	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 5405.00.	10%	kg and m^2

First Schedule

Chapter 55

Man-made staple fibres

Note.

1. Headings Nos. 5501.00 and 5502.00 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

   (a) Length of tow exceeding 2 m;

   (b) Twist less than 5 turns per metre;

   (c) Measuring per filament less than 67 decitex;

   (d) Synthetic filament tow only : the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;

   (e) Total measurement of tow more than 20,000 decitex. Tow of a length not exceeding 2 m is to be classified in heading No. 5503.00 or 5504.00.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
5501.00	**Synthetic filament tow**.....	10%	kg
5502.00	**Artificial filament tow**.....	10%	kg
5503.00	**Synthetic staple fibres, not carded, combed or otherwise processed for spinning**.....	10%	kg
5504.00	Artificial staple fibres, not carded, combed or otherwise processed for spinning.....	10%	kg

First Schedule

Chapter 55 - *Continued*

Man-made staple fibres - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
55.05	**Waste (including noils, yarn waste and garnetted stock) of man-made fibres.**		
5505.10	Of synthetic fibres	10%	kg
5505.20	Of artificial fibres.....	10%	kg
5506.00	**Synthetic staple fibres, carded, combed or otherwise processed for spinning.....**	10%	kg
5507.00	**Artificial staple fibres, carded, combed or otherwise processed for spinning.....**	10%	kg
55.08	**Sewing thread of man-made staple fibres, whether or not put up for retail sale.**		
5508.10	Of synthetic staple fibres:		
5508.101	Not put up for retail sale	10%	kg
5508.102	Put up for retail sale	10%	kg
5508.20	Of artificial staple fibres:		
5508.201	Not put up for retail sale.....	10%	kg
5508.202	Put up for retail sale.....	10%	kg
5509.00	**Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.....**	10%	kg
5510.00	**Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.....**	10%	kg
55.11	**Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.**		
5511.001	Of synthetic staple fibres	10%	kg
5511.002	Of artificial staple fibres	10%	kg

First Schedule

Chapter 55 - *Continued*

Man-made staple fibres - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
55.12	**Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.**		
5512.10	Containing 85% or more by weight of polyester staple fibres	10%	kg and m^2
5512.20	Containing 85% or more by weight of acrylic or modacrylic staple fibres.	10%	kg and m^2
5512.90	Other.....	10%	kg and m^2
55.13	**Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m^2.**		
5513.001	Of polyester staple fibres.....	10%	kg and m^2
5513.002	Of other synthetic staple fibres ...	10%	kg and m^2
55.14	**Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m^2.**		
5514.001	Of polyester staple fibres.....	10%	kg and m^2
5514.002	Of other synthetic staple fibres....	10%	kg and m^2
5515.00	**Other woven fabrics of synthetic staple fibres.....**	10%	kg and m^2
55.16	**Woven fabrics of artificial staple fibres.**		
5516.10	Containing 85% or more by weight of artificial staple fibres.....	10%	kg and m^2
5516.20	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments.....	10%	kg and m^2

First Schedule

Chapter 55 - *Continued*

Man-made staple fibres - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
5516.30	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair.....	10%	kg and m^2
5516.40	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton.....	10%	kg and m^2
5516.90	Other.....	10%	kg and m^2

Chapter 56

Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

Notes

1. This Chapter does not cover:

(a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading No. 34.01, polishes, creams or similar preparations of heading No.34.05, fabric softeners of heading No. 38.09) where the textile material is present merely as a carrying medium;

(b) Textile products of heading No. 5811.00;

(c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading No. 68.05);

(d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading No. 6814.00); or

(e) Metal foil on a backing of felt or nonwovens (Section XV)

First Schedule

Chapter 56 - *Continued*

Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof - *Continued*

2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Headings Nos. 5602.00 and 5603.00 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

4. Heading No. 5603.00 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings Nos. 5602.00 and 5603.00 do not, however, cover:

(a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

(b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

(c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4. Heading No. 56.04 does not cover textile yarn, or strip or the like of heading No. 5404.00 or 5405.00, in which the mpregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

First Schedule

Chapter 56 - *Continued*

Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
56.01	**Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.**		
5601.10	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:		
5601.101	Sanitary towels and tampons.....	30%	kg
5601.109	Other	30%	kg
5601.20	Wadding; other articles of wadding:		
5601.201	Wadding for use in the manufacture of sanitary towels and tampons.....	5%	kg
5601.202	Rolls of wadding for cigarette filter tips	5%	kg
5601.208	Other wadding	10%	kg
5601.209	Other articles of wadding	30%	kg
5601.30	Textile flock and dust and mill neps	10%	kg
5602.00	**Felt, whether or not impregnated, coated, covered or laminated.....**	10%	kg
5603.00	**Nonwovens, whether or not impregnated, coated, covered or laminated.....**	10%	kg and m^2
56.04	**Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 5404.00 or 5405.00, impregnated, coated, covered or sheathed with rubber or plastics.**		
5604.10	Rubber thread and cord, textile covered.....	5%	kg

First Schedule

Chapter 56 - *Continued*

Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
5604.20	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated.	10%	kg
5604.90	Other.....	10%	kg
5605.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 5404.00 or 5405.00, combined with metal in the form of thread, strip or powder or covered with metal.....	10%	kg
5606.00	Gimped yarn, and strip and the like of heading No. 5404.00 or 5405.00, gimped (other than those of heading No. 5605.00 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.....	10%	kg
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.		
5607.001	Twine and ropes.....	30%	kg
5607.009	Other.....	10%	kg
56.08	Knotted netting of twine, cordage or rope, made up fishing nets and other made up nets, of textile materials.		
5608.10	Of man-made textile materials:		
5608.111	Made-up fishing nets	10%	kg
5608.112	Net shopping bags	45%	kg
5608.119	Other.....	10%	kg

First Schedule

Chapter 56 - *Continued*

Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
5608.90	Other:		
5608.901	Made-up fishing nets.....	10%	kg
5608.902	Net shopping bags	45%	kg
5608.909	Other.....	10%	kg
5609.00	**Articles of yarn, strip or the like of heading No. 5404.00 or 5405.00, twine, cordage, rope or cables, not elsewhere specified or included.....**	30%	kg

First Schedule

CHAPTER 57

Carpets and Other Textile Floor Coverings

Notes.

1. For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2. This Chapter does not cover floor covering underlays.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
57.01	**Carpets and other textile floor coverings, knotted, whether or not made up.**		
5701.10	Of wool or fine animal hair.....	45%	kg and m^2
5701.90	Of other textile materials.....	45%	kg and m^2
57.02	**Carpets and other textile floor coverings, woven, not tufted or flocked whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.**		
5702.001	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.....	45%	kg and m^2
5702.002	Floor coverings of coconut fibres (coir).....	45%	kg and m^2
5702.003	Other carpets and floor coverings of wool or fine animal hair.....	45%	kg and m^2
5702.004	Other carpets and floor coverings of man-made textile materials.....	45%	kg and m^2
5702.009	Other.....	45%	kg and m^2
57.03	**Carpets and other textile floor coverings, tufted, whether or not made up.**		

First Schedule

CHAPTER 57 - *Continued*

Carpets and Other Textile Floor Coverings - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
5703.10	Of wool or fine animal hair.....	45%	kg and m^2
5703.20	Of nylon or other polyamides.....	45%	kg and m^2
5703.30	Of other man-made textile materials.	45%	kg and m^2
5703.90	Of other textile materials.....	45%	kg and m^2
5704.00	**Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.....**	45%	kg and m^2
5705.00	**Other carpets and other textile floor coverings, whether or not made up.....**	45%	kg and m^2

CHAPTER 58

Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries; Trimmings; Embroidery

Notes.

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

2. Heading No. 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3. For the purposes of heading No. 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4. Heading No. 58.04 does not apply to knotted net fabrics of twine cordage or rope, of heading No. 56.08.

First Schedule

CHAPTER 58 - *Continued*

Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries; Trimmings; Embroidery - *Continued*

5. For the purposes of heading No. 5806.00, the expression "narrow woven fabrics" means:

   (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) on both edges;

   (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and

   (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

   Narrow woven fabrics with woven fringes are to be classified in heading No. 5808.00.

6. In heading No.58.10, the expression "embroidery" means, *inter-alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading No. 5805.00).

7. In addition to the products of heading No. 5809.00, this Chapter also includes articles made of metal thread and a kind used in apparel, as furnishing fabrics or for similar purposes.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
58.01	**Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 5806.00.**		
5801.10	Of wool or fine animal hair.....	10%	kg and m^2
5801.20	Of cotton.....	10%	kg and m^2
5801.30	Of man-made fibres.....	10%	kg and m^2
5801.90	Of other textile materials.....	10%	kg and m^2

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CHAPTER 58 - *Continued*

Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries; Trimmings; Embroidery - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
58.02	**Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 5806.00; tufted textile fabrics, other than products of heading No. 57.03.**		
5802.10	Terry towelling and similar woven terry fabrics, of cotton:		
5802.11	Unbleached	30%	kg and m^2
5802.19	Other	30%	kg and m^2
5802.20	Terry towelling and similar woven terry fabrics, of other textile materials	10%	kg and m^2
5802.30	Tufted textile fabrics	10%	kg and m^2
58.03	**Gauze, other than narrow fabrics of heading No. 5806.00.**		
5803.10	Of cotton	10%	kg and m^2
5803.90	Of other textile materials	10%	kg and m^2
58.04	**Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs.**		
5804.10	Tulles and other net fabrics	10%	kg and m^2
5804.20	Mechanically made lace:		
5804.21	Of man-made fibres	10%	kg
5804.29	Of other textile materials	10%	kg
5804.30	Hand-made lace	10%	kg
5805.00	**Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.**	10%	kg and m^2

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CHAPTER 58 - *Continued*

Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries; Trimmings; Embroidery - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
5806.00	Narrow woven fabrics, other than goods of heading No. 5807.00; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).....	10%	kg and m^2
5807.00	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.....	30%	kg
5808.00	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.....	10%	kg
5809.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 5605.00, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.....	10%	kg and m^2
58.10	Embroidery in the piece, in strips or in motifs.		
5810.10	Embroidery without visible ground....	10%	kg
5810.90	Other embroidery.....	10%	kg
5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10.....	10%	kg and m^2

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CHAPTER 59

Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable for Industrial Use

Notes.

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings Nos. 58.03 and 5806.00, the braids and ornamental trimmings in the piece of heading No. 5808.00 and the knitted or crocheted fabrics of heading No. 60.02.

2. Heading No. 5903.00 applies to:

   (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:

      (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

      (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);

      (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

      (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

      (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

      (6) Textile products of heading No. 5811.00;

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CHAPTER 59 - *Continued*

Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable for Industrial Use - *Continued*

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading No. 56.04.

3. For the purposes of heading No. 5905.00, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading No. 4814.00) or on a textile backing (generally heading No. 5907.00).

4. For the purposes of heading No. 59.06, the expression rubberised textile fabrics" means:

(a) Textile fabrics impregnated, coated,covered or laminated with rubber,

(i) Weighing not more than 1,500 g/m^2; or

(ii) Weighing more than 1,500 g/m^2 and containing more than 50% by weight of textile material;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading No. 56.04;

(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and

(d) Plates, sheets or strip, of cellular rubber, combined with textile fabric, where the textile fabric is more than mere reinforcement, other than textile products of heading No. 5811.00.

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CHAPTER 59 - *Continued*

Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable for Industrial Use - *Continued*

5. Heading No. 5907.00 does not apply to:

(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

(c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;

(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;

(e) Wood veneered on a backing of textile fabrics (heading No. 4408.00);

(f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading No. 68.05);

(g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading No. 6814.00); or

(h) Metal foil on a backing of textile fabrics (Section XV).

6. Heading No. 5910.00 does not apply to:

(a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or

(b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading No. 4010.00).

7. Heading No. 5911.00 applies to the following goods, which do not fall in any other heading of Section XI:

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CHAPTER 59 - *Continued*

Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable for Industrial Use - *Continued*

(a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings Nos. 5908.00 to 5910.00), the following only:

(i) Textile fabrics, felt and felt-lined woven fabrics,coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes;

(ii) Bolting cloth;

(iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

(iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;

(v) Textile fabrics reinforced with metal, of a kind used for technical purposes;

(vi) Cords,braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) Textile articles (other than those of headings Nos. 5908.00 to 5910.00) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

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CHAPTER 59 - *Continued*

Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable for Industrial Use - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
5901.00	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hats foundations.....	10%	kg and m^2
5902.00	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.....	10%	kg and m^2
5903.00	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 5902.00.....	10%	kg and m^2
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.		
5904.10	Linoleum.....	20%	kg and m^2
5904.90	Other.....	30%	kg and m^2
5905.00	Textile wall coverings.....	10%	kg and m^2
59.06	Rubberised textile fabrics, other than those of heading No.5902.00.		
5906.10	Adhesive tape of a width not exceeding 20 cm.....	10%	kg
5906.90	Other:		
5906.91	Knitted or crocheted.....	10%	kg and m^2
5906.99	Other.....	10%	kg

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CHAPTER 59 - *Continued*

Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable for Industrial Use - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.....	10%	kg
5908.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.....	10%	kg
5909.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.....	10%	kg
5910.00	Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material.....	10%	kg
5911.00	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes.....	10%	kg

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CHAPTER 60

Knitted or Crocheted Fabrics

Notes.

1. This Chapter does not cover:

   (a) Crochet lace of heading No. 58.04;

   (b) Labels,badges or similar articles, knitted or crocheted, of heading No. 5807.00; or

   (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading No. 60.01.

2. This Chapter also includes fabrics made of metal thread and a kind used in apparel, as furnishing fabrics or for similar purposes.

3. Throughout the Nomenclature any reference to " knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
60.01	**Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.**		
6001.001	Of cotton.....	10%	kg and m^2
6001.002	Of man-made fibres.....	10%	kg and m^2
6001.009	Of other textile materials.....	10%	kg and m^2
60.02	**Other knitted or crocheted fabrics.**		
6002.001	Of wool or fine animal hair.....	10%	kg and m^2
6002.002	Of cotton.....	10%	kg and m^2
6002.003	Of polyester fibres.....	10%	kg and m^2
6002.004	Of other man-made fibres.....	10%	kg and m^2
6002.009	Other.....	10%	kg and m^2

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CHAPTER 61

Articles of Apparel and Clothing Accessories, Knitted or Crocheted

Notes.

1. This Chapter applies only to made up knitted or crocheted articles.

2. This Chapter does not cover:

   (a) Goods of heading No. 62.12;

   (b) Worn clothing or other worn articles of heading No. 6309.00; or

   (c) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).

3. For the purposes of headings Nos. 61.03 and 61.04:

   (a) The term "suit" means a set of garments composed of two or three pieces made up in identical fabric and comprising:

   - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs, and

   - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition.

   All of the components of a suit must be of the same fabric, construction, style, colour and composition; they must also be of corresponding or compatible size. If several separate components to cover the lower part of the body are presented together (for example, trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be the trousers, or, in the case of women' or girls'suits, the skirt or divided skirt, the other garments being considered separately.

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CHAPTER 61 - *Continued*

Articles of Apparel and Clothing Accessories, Knitted or Crocheted - *Continued*

The term "suit"includes the following sets of garments, whether or not they fulfil all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

- dinner jacket suits,in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading No. 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction,style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading No. 61.12.

4. Headings Nos. 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading No. 61.05 does not cover sleeveless garments.

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CHAPTER 61 - *Continued*

Articles of Apparel and Clothing Accessories, Knitted or Crocheted - *Continued*

5. For the purposes of heading No. 6111.00:

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

(b) Articles which are, *prima facie*, classifiable both in heading No. 6111.00 and in other headings of this Chapter are to be classified in heading No. 6111.00.

6. For the purposes of heading No. 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

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CHAPTER 61 - *Continued*

Articles of Apparel and Clothing Accessories, Knitted or Crocheted - *Continued*

7. Garments which are, *prima facie*, classifiable both in heading No. 6113.00 and in other headings of this Chapter, excluding heading No. 6111.00, are to be classified in heading No. 6113.00.

8. Articles of this Chapter which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

9. Articles of this Chapter may be made of metal thread.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
6101.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03.....	45%	kg and No
6102.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04.....	45%	kg and No
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.		
6103.10	Suits:		
6103.101	Shirt-jacks suits.....	45%	kg and No
6103.109	Other.....	45%	kg and No
6103.20	Ensembles.....	45%	kg and No

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CHAPTER 61 - *Continued*

Articles of Apparel and Clothing Accessories, Knitted or Crocheted - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
6103.30	Jackets and blazers:		
6103.301	Shirt-jacs	45%	kg and No
6103.309	Other	45%	kg and No
6103.40	Trousers, bib and brace overalls, breeches and shorts:		
6103.401	Trousers and shorts	45%	kg and No
6103.409	Other	45%	kg and No
61.04	**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.**		
6104.10	Suits	45%	kg and No
6104.20	Ensembles:		
6104.201	Of cotton	45%	kg and No
6104.202	Of man-made fibres	45%	kg and No
6104.209	Of other textile materials	45%	kg and No
6104.30	Jackets and blazers	45%	kg and No
6104.40	Dresses:		
6104.401	Of cotton	45%	kg and No
6104.402	Of man-made fibres	45%	kg and No
6104.409	Of other textile materials	45%	kg and No
6104.50	Skirts and divided skirts:		
6104.501	Of cotton	45%	kg and No
6104.502	Of man-made fibres	45%	kg and No
6104.509	Of other textile materials	45%	kg and No
6104.60	Trousers, bib and brace overalls, breeches and shorts:		
6104.601	Trousers and shorts	45%	kg and No
6104.609	Other	45%	kg and No

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CHAPTER 61 - *Continued*

Articles of Apparel and Clothing Accessories, Knitted or Crocheted - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
61.05	**Men's or boys' shirts, knitted or crocheted.**		
6105.10	Of cotton.....	45%	kg and No
6105.20	Of man-made fibres.....	45%	kg and No
6105.90	Of other textile materials.....	45%	kg and No
61.06	**Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.**		
6106.10	Of cotton:		
6106.101	Blouses and shirt-blouses.....	45%	kg and No
6106.102	Shirts.....	45%	kg and No
6106.20	Of man-made fibres:		
6106.201	Blouses and shirt-blouses.....	45%	kg and No
6106.202	Shirts.....	45%	kg and No
6106.90	Of other textile materials:		
6106.901	Blouses and shirt-blouses.....	45%	kg and No
6106.902	Shirts.....	45%	kg and No
61.07	**Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.**		
6107.10	Underpants and briefs:		
6107.11	Of cotton.....	45%	kg and No
6107.12	Of man-made fibres.....	45%	kg and No
6107.19	Of other textile materials.....	45%	kg and No
6107.20	Nightshirts and pyjamas:		
6107.21	Of cotton.....	45%	kg and No
6107.22	Of man-made fibres.....	45%	kg and No
6107.29	Of other textile materials.....	45%	kg and No
6107.90	Other:		
6107.91	Of cotton.....	45%	kg and No
6107.92	Of man-made fibres.....	45%	kg and No
6107.99	Of other textile materials.....	45%	kg and No

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CHAPTER 61 - *Continued*

Articles of Apparel and Clothing Accessories, Knitted or Crocheted - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
61.08	**Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.**		
6108.10	Slips and petticoats:		
6108.11	Of man-made fibres	45%	kg and No
6108.19	Of other textile materials	45%	kg and No
6108.20	Briefs and panties:		
6108.21	Of cotton	45%	kg and No
6108.22	Of man-made fibres	45%	kg and No
6108.29	Of other textile materials	45%	kg and No
6108.30	Nightdresses and pyjamas:		
6108.31	Of cotton	45%	kg and No
6108.32	Of man-made fibres	45%	kg and No
6108.39	Of other textile materials	45%	kg and No
6108.90	Other:		
6108.91	Of cotton:		
6108.911	Undergarments	45%	kg and No
6108.919	Other	45%	kg and No
6108.92	Of man-made fibres:		
6108.921	Undergarments	45%	kg and No
6108.929	Other	45%	kg and No
6108.99	Of other textile materials:		
6108.991	Undergarments	45%	kg and No
6108.999	Other	45%	kg and No
61.09	**T-shirts, singlets and other vests, knitted or crocheted.**		
6109.10	Of cotton:		
6109.101	T-shirts	45%	kg and No
6109.102	Singlets and other vests	45%	kg and No
6109.90	Of other textile materials:		
6109.901	T-shirts	45%	kg and No
6109.902	Singlets and other vests	45%	kg and No

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CHAPTER 61 - *Continued*

Articles of Apparel and Clothing Accessories, Knitted or Crocheted - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
61.10	**Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.**		
6110.10	Of wool or fine animal hair.....	45%	kg and No
6110.20	Of cotton.....	45%	kg and No
6110.30	Of man-made fibres.....	45%	kg and No
6110.90	Of other textile materials.....	45%	kg and No
6111.00	Babies' garments and clothing accessories, knitted or crocheted...	45%	kg and No
61.12	**Track suits, ski suits and swimwear, knitted or crocheted.**		
6112.10	Track suits:		
6112.11	Of cotton.....	45%	kg and No
6112.12	Of synthetic fibres.....	45%	kg and No
6112.19	Of other textile materials.....	45%	kg and No
6112.20	Ski suits.....	45%	kg and No
6112.30	Men's or boys' swimwear.....	45%	kg and No
6112.40	Women's or girls' swimwear.....	45%	kg and No
6113.00	Garments, made up of knitted or crocheted fabrics of heading No. 5903.00, 59.06 or 5907.00.....	45%	kg and No
6114.00	Other garments, knitted or crocheted	45%	kg and No
61.15	**Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.**		
6115.001	Panty hose and tights, of synthetic fibres.....	45%	kg and pair
6115.002	Panty hose and tights, of other textile materials.....	45%	kg and pair

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CHAPTER 61 - *Continued*

Articles of Apparel and Clothing Accessories, Knitted or Crocheted - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
6115.003	Women's full-length or knee-length hosiery, of synthetic fibres.....	45%	kg and pair
6115.004	Socks and ankle-socks.....	45%	kg and pair
6115.009	Other.....	45%	kg and pair
61.16	**Gloves, mittens and mitts, knitted or crocheted.**		
6116.10	Gloves impregnated, coated or covered with plastics or rubber....	30%	kg and pair
6116.90	Other.....	30%	kg and pair
61.17	**Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.**		
6117.10	Shawls, scarves, mufflers, mantillas, veils and the like.....	45%	kg and No
6117.20	Ties, bow ties and cravats.....	45%	kg and No
6117.80	Other accessories.....	45%	kg and No
6117.90	Parts.....	45%	kg and No

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CHAPTER 62

Articles of Apparel and Clothing Acccesories, Not Knitted or Crocheted

Notes.

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading No. 62.12).

2. This Chapter does not cover:

   (a) Worn clothing or other worn articles of heading No. 6309.00; or

   (b) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).

3. For the purposes of headings Nos. 62.03 and 62.04:

   (a) The term "suit" means a set of garments composed of two or three pieces made up in identical fabric and comprising:

   - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs, and

   - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition.

   All of the components of a suit must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. If several separate components to cover the lower part of the body are presented together (for example, trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be the trousers, or, in the case of women's or girls' suits, the skirt or divided skirt , the other garments being considered separately.

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CHAPTER 62 - *Continued*

Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted - *Continued*

The term "suit"includes the following sets of garments, whether or not they fulfill all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

- evening dress (tailcoat), generally made of black cloth, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

- dinner jacket suits,in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading No. 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and

- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble"does not apply to track suits or ski suits, of heading No. 62.11.

4. For the purposes of heading No. 6209.00:

(a) The expression "babies' garments and clothing accessories", means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

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CHAPTER 62 - *Continued*

Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted - *Continued*

(b) Articles which are, *prima facie*, classifiable both in heading No. 6209.00 and in other headings of this Chapter are to be classified in heading No. 6209.00.

5. Garments which are, *prima facie*, classifiable both in heading No. 6210.00 and in other headings of this Chapter, excluding heading No.6209.00, are to be classified in heading No. 6210.00.

6. For the purposes of heading No. 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- one garment such as an anorak, wind-cheater; wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a"ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be

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CHAPTER 62 - *Continued*

Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted - *Continued*

classified as handkerchiefs (heading No. 6213.00). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading No. 6214.00.

8. Articles of this Chapter which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

9. Articles of this Chapter may be made of metal thread.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
62.01	**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.**		
6201.10	Overcoats, raincoats, car-coats, capes, cloaks and similar articles.	45%	kg and No
6201.90	Other.....	45%	kg and No
62.02	**Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters wind-jackets and similar articles, other than those of heading No. 62.04.**		
6202.10	Overcoats, raincoats, car-coats, capes, cloaks and similar articles.	45%	kg and No
6202.90	Other.....	45%	kg and No
62.03	**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).**		
6203.10	Suits:		
6203.11	Of wool or fine animal hair:		

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CHAPTER 62 - *Continued*

Articles of Apparel and Clothing Accessories, Not knitted or Crocheted - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
6203.111	Shirt-jac suits.....	45%	kg and No
6203.119	Other.....	45%	kg and No
6203.12	Of synthetic fibres:		
6203.121	Shirt-jac suits.....	45%	kg and No
6203.129	Other.....	45%	kg and No
6203.19	Of other textile materials:		
6203.191	Shirt-jac suits.....	45%	kg and No
6203.199	Other.....	45%	kg and No
6203.20	Ensembles.....	45%	kg and No
6203.30	Jackets and blazers:		
6203.301	Shirt-jacs.....	45%	kg and No
6203.309	Other.....	45%	kg and No
6203.40	Trousers, bib and brace overalls, breeches and shorts:		
6203.41	Of wool or fine animal hair:		
6203.411	Trousers and shorts.....	45%	kg and No
6203.419	Other.....	45%	kg and No
6203.42	Of cotton:		
6203.421	Trousers and shorts.....	45%	kg and No
6203.429	Other.....	45%	kg and No
6203.43	Of synthetic fibres:		
6203.431	Trousers and shorts.....	45%	kg and No
6203.439	Other.....	45%	kg and No
6203.49	Of other textile materials:		
6203.491	Trousers and shorts.....	45%	kg and No
6203.499	Other.....	45%	kg and No
62.04	**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).**		
6204.10	Suits	45%	kg and No
6204.20	Ensembles:		
6204.201	Of cotton.....	45%	kg and No
6204.202	Of man-made fibres.....	45%	kg and No

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CHAPTER 62 - *Continued*

Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
6204.209	Of other textile materials.....	45%	kg and No
6204.30	Jackets and blazers.....	45%	kg and No
6204.40	Dresses:		
6204.401	Of cotton.....	45%	kg and No
6204.402	Of man-made fibres.....	45%	kg and No
6204.409	Of other textile materials.....	45%	kg and No
6204.50	Skirts and divided skirts:		
6204.501	Of cotton.....	45%	kg and No
6204.502	Of man-made fibres.....	45%	kg and No
6204.509	Of other textile materials.....	45%	kg and No
6204.60	Trousers, bib and brace overalls, breeches and shorts:		
6204.601	Trousers and shorts of cotton.....	45%	kg and No
6204.602	Trousers and shorts of man-made fibres.....	45%	kg and No
6204.603	Trousers and shorts of other textile materials.....	45%	kg and No
6204.604	Other, of cotton.....	45%	kg and No
6204.605	Other, of man-made fibres.....	45%	kg and No
6204.609	Other, of other textile materials..	45%	kg and No
62.05	**Men's or boys' shirts.**		
6205.10	Of wool or fine animal hair.....	45%	kg and No
6205.20	Of cotton.....	45%	kg and No
6205.30	Of man-made fibres.....	45%	kg and No
6205.90	Of other textile materials.....	45%	kg and No
62.06	**Women's or girls' blouses, shirts and shirt-blouses.**		
6206.10	Of silk or silk waste:		
6206.101	Blouses and shirt-blouses.....	45%	kg and No
6206.102	Shirts.....	45%	kg and No

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CHAPTER 62 - *Continued*

Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
6206.20	Of wool or fine animal hair:		
6206.201	Blouses and shirt-blouses.....	45%	kg and No
6206.202	Shirts.....	45%	kg and No
6206.30	Of cotton:		
6206.301	Blouses and shirt-blouses.....	45%	kg and No
6206.302	Shirts.....	45%	kg and No
6206.40	Of man-made fibres:		
6206.401	Blouses and shirt-blouses.....	45%	kg and No
6206.402	Shirts.....	45%	kg and No
6206.90	Of other textile materials:		
6206.901	Blouses and shirt-blouses.....	45%	kg and No
6206.902	Shirts.....	45%	kg and No
62.07	**Men's or boys' singlets and other vests, underpants, briefs, night-shirts, pyjamas, bathrobes, dressing gowns and similar articles.**		
6207.10	Underpants and briefs:		
6207.11	Of cotton.....	45%	kg and No
6207.19	Of other textile materials.....	45%	kg and No
6207.20	Nightshirts and pyjamas:		
6207.21	Of cotton.....	45%	kg and No
6207.22	Of man-made fibres.....	45%	kg and No
6207.29	Of other textile materials.....	45%	kg and No
6207.90	Other:		
6207.901	Bathrobes, dressing gowns and similar articles.....	45%	kg and No
6207.909	Other.....	45%	kg and No

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CHAPTER 62 - *Continued*

Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
62.08	**Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.**		
6208.10	Slips and petticoats:		
6208.11	Of man-made fibres.....	45%	kg and No
6208.19	Of other textile materials:		
6208.191	Of cotton.....	45%	kg and No
6208.199	Other.....	45%	kg and No
6208.20	Nightdresses and pyjamas:		
6208.21	Of cotton.....	45%	kg and No
6208.22	Of man-made fibres.....	45%	kg and No
6208.29	Of other textile materials.....	45%	kg and No
6208.90	Other:		
6208.91	Of cotton:		
6208.911	Negliges, bathrobes, dressing gowns and similar articles.....	45%	kg and No
6208.919	Other.....	45%	kg and No
6208.92	Of man-made fibres:		
6208.921	Negliges, bathrobes, dressing gowns and similar articles.....	45%	kg and No
6208.929	Other.....	45%	kg and No
6208.99	Of other textile materials:		
6208.991	Negliges, bathrobes, dressing gowns and similar articles.....	45%	kg and No
6208.999	Other.....	45%	kg and No
6209.00	**Babies' garments and clothing accessories.....**	45%	kg and No
6210.00	**Garments, made up of fabrics of heading No. 5602.00, 5603.00, 5903.00, 59.06 or 5907.00.....**	45%	kg and No

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CHAPTER 62 - *Continued*

Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
62.11	**Track suits, ski suits and swimwear; other garments.**		
6211.10	Swimwear:		
6211.11	Men's or boys'.....	45%	kg and No
6211.12	Women's or girls'.....	45%	kg and No
6211.20	Ski suits.....	45%	kg and No
6211.30	Other garments, men's or boys'.....	45%	kg and No
6211.40	Other garments, women's or girls'..	45%	kg and No
62.12	**Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.**		
6212.10	Brassieres.....	45%	kg and No
6212.20	Girdles and panty-girdles.....	30%	kg and No
6212.30	Corselettes.....	30%	kg and No
6212.90	Other.....	30%	kg and No
6213.00	**Handkerchiefs**.....	45%	kg and No
6214.00	**Shawls, scarves, mufflers, mantillas, veils and the like**.....	45%	kg and No
6215.00	**Ties, bow ties and cravats**.....	45%	kg and No
62.16	**Gloves, mittens and mitts.**		
6216.001	Industrial gloves.....	20%	kg and No
6216.009	Other.....	30%	kg and No
62.17	**Other made up clothing accesories; parts of garments or of clothing accessories, other than those of heading No. 62.12.**		
6217.10	Accessories.....	30%	kg
6217.90	Parts.....	30%	kg

First Schedule

CHAPTER 63

Other Made Up Textile Articles; Sets; Worn Clothing and Worn Textile Articles; Rags

Notes.

1. Sub-Chapter 1 applies only to made up articles, of any textile fabric.

2. Sub-Chapter 1 does not cover:

   (a) Goods of Chapters 56 to 62; or

   (b) Worn clothing or other worn articles of heading No. 6309.00.

3. Heading No. 6309.00 applies only to the following goods:

   (a) Articles of textile materials:

      (i) Clothing and clothing accessories, and parts thereof;

      (ii) Blankets and travelling rugs;

      (iii) Bed linen, table linen, toilet linen and kitchen linen;

      (iv) Furnishing articles, other than carpets of headings Nos. 57.01 to 5705.00 and tapestries of heading No. 5805.00;

   (b) Footwear and headgear of any material other than asbestos.

   In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

      (i) they must show signs of appreciable wear, and

      (ii) they must be presented in bulk or in bales, sacks or similar packings.

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Other Made Up Textile Articles; Sets; Worn Clothing and Worn Textile Articles; Rags - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
	I. OTHER MADE UP TEXTILE ARTICLES		
63.01	**Blankets and travelling rugs.**		
6301.10	Electric blankets.....	30%	kg
6301.20	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair.....	30%	kg
6301.30	Blankets (other than electric blankets) and travelling rugs, of cotton.....	30%	kg
6301.40	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres.....	30%	kg
6301.90	Other blankets and travelling rugs.	30%	kg
63.02	**Bed linen, table linen, toilet linen and kitchen linen.**		
6302.10	Bed linen, knitted or crocheted....	45%	kg
6302.20	Other bed linen, printed:		
6302.21	Of cotton.....	45%	kg
6302.22	Of man-made fibres.....	45%	kg
6302.29	Of other textile materials.....	45%	kg
6302.30	Other bed linen:		
6302.31	Of cotton.....	45%	kg
6302.32	Of man-made fibres.....	45%	kg
6302.39	Of other textile materials.....	45%	kg
6302.40	Table linen, knitted or crocheted..	45%	kg
6302.50	Other table linen:		
6302.51	Of cotton.....	45%	kg
6302.52	Of flax.....	45%	kg
6302.53	Of man-made fibres.....	45%	kg
6302.59	Of other textile materials.....	45%	kg

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CHAPTER 63 - *Continued*

Other Made Up Textile Articles; Sets; Worn Clothing and Worn Textile Articles; Rags - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
6302.60	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	45%	kg
6302.90	Other:		
6302.91	Of cotton	45%	kg
6302.92	Of flax	45%	kg
6302.93	Of man-made fibres	45%	kg
6302.99	Of other textile materials	45%	kg
63.03	**Curtains (including drapes) and interior blinds; curtain or bed valances.**		
6303.001	Curtains (including drapes), of cotton	45%	kg and No
6303.002	Curtains (including drapes), of synthetic fibres	45%	kg and No
6303.003	Curtains (including drapes), of other textile materials	45%	kg and No
6303.004	Other, of cotton	45%	kg and No
6303.005	Other, of synthetic fibres	45%	kg and No
6303.009	Other, of other textile materials	45%	kg and No
63.04	**Other furnishing articles, excluding those of heading No. 94.04.**		
6304.10	Bedspreads:		
6304.11	Knitted or crocheted	45%	kg
6304.19	Other	45%	kg
6304.90	Other:	45%	kg
63.05	**Sacks and bags, of a kind used for the packing of goods.**		
6305.10	Of jute or of other textile bast fibres of heading No. 53.03	10%	kg and No
6305.20	Of cotton	10%	kg and No

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CHAPTER 63 - *Continued*

Other Made Up Textile Articles; Sets; Worn Clothing and Worn Textile Articles; Rags - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
6305.30	Of man-made textile materials:		
6305.31	Of polyethylene or polypropylene strip or the like.....	10%	kg and No
6305.39	Other.....	10%	kg and No
6305.90	Of other textile materials.....	10%	kg and No
63.06	**Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.**		
6306.10	Tarpaulins, awnings and sunblinds:		
6306.101	Tarpaulins.....	10%	kg
6306.102	Awnings.....	30%	kg
6306.103	Sunblinds.....	30%	kg
6306.20	Tents.....	30%	kg
6306.30	Sails.....	30%	kg
6306.40	Pneumatic mattresses.....	30%	kg
6306.90	Other.....	30%	kg
63.07	**Other made up articles, including dress patterns.**		
6307.10	Floor-cloths, dish-cloths, dusters and similar cleaning cloths.....	45%	kg
6307.20	Life-jackets and life-belts.....	10%	kg
6307.90	Other:		
6307.901	Dress patterns, of canvas.....	Free	kg
6307.902	Dress patterns, of other textile materials.....	45%	kg
6307.903	Flags, pennants and banners.....	45%	kg
6307.904	Pin cushions.....	45%	kg
6307.905	Sanitary towels.....	45%	kg
6307.909	Other.....	30%	kg

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CHAPTER 63 - *Continued*

Other Made Up Textile Articles; Sets; Worn Clothing and Worn Textile Articles; Rags - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
	II. SETS		
6308.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.....	10%	kg
	III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS		
6309.00	Worn clothing and other worn articles.....	45%	kg
6310.00	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.....	10%	kg

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SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTICIFIAL FLOWERS; ARTICLES OF HUMAN HAIR

CHAPTER 64

Footwear, Gaiters and the like; Parts of Such Articles

Notes.

1. This Chapter does not cover:

   (a) Footwear without applied soles, of textile material (Chapter 61 or 62);

   (b) Worn footwear of heading No. 6309.00;

   (c) Articles of asbestos (heading No. 6812.00);

   (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.21); or

   (e) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2. For the purposes of heading No.64.06, the expression "parts" does not include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No. 96.06.

3. For the purposes of this Chapter, the expression "rubber or plastics" includes any textile material visibly coated or covered externally with one or both of those materials.

4. Subject to Note 3 to this Chapter:

   (a) the material of the upper shall be taken to be the constituent material having the greatest external surface

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CHAPTER 64 - *Continued*

Footwear, Gaiters and the like; Parts of Such Articles - *Continued*

area, no account being taken of accessories or reinforcements such as ankle patches, edging,ornamentation, buckles, tabs, eyelet stays or similar attachments;

(b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1. For the purposes of subheadings Nos. 6402.10, 6403.10 and 6404.11, the expression "sports footwear" applies only to:

(a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;

(b) skating boots,ski-boots and cross-country ski footwear, wrestling boots, boxing boots and cycling shoes.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
64.01	**Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.**		
6401.10	Footwear incorporating a protective metal toe-cap.....	25%	kg and pair
6401.90	Other footwear.....	25%	kg and

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CHAPTER 64 - *Continued*

Footwear, Gaiters and the like; Parts of Such Articles - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
64.02	**Other footwear with outer soles and uppers of rubber or plastics.**		
6402.10	Sports footwear.....	25%	kg and pair
6402.20	Footwear with upper straps or thongs assembled to the sole by means of plugs.....	25%	kg and pair
6402.30	Other footwear, incorporating a protective metal toe-cap.....	25%	kg and pair
6402.90	Other footwear.....	25%	kg and pair
64.03	**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.**		
6403.10	Sports footwear.....	25%	kg and pair
6403.20	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe.....	25%	kg and pair
6403.30	Footwear made on a base or platform of wood,not having an inner sole or a protective metal toe-cap.....	25%	kg and pair
6403.40	Other footwear,incorporating a protective metal toe-cap.....	25%	kg and pair
6403.50	Other footwear with outer soles of leather.....	25%	kg and pair
6403.90	Other footwear.....	25%	kg and pair

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CHAPTER 64 - *Continued*

Footwear, Gaiters and the like; Parts of Such Articles - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.		
6404.10	Footwear with outer soles of rubber or plastics:		
6404.11	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like.....	25%	kg and pair
6404.19	Other.....	25%	kg and pair
6404.20	Footwear with outer soles of leather or composition leather.....	25%	kg and pair
64.05	Other footwear.		
6405.10	With uppers of leather or composition leather.....	25%	kg and pair
6405.20	With uppers of textile materials...	25%	kg and pair
6405.90	Other.....	25%	kg and pair
64.06	Parts of footwear; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.		
6406.10	Uppers and parts thereof, other than stiffeners.....	15%	kg
6406.20	Outer soles and heels, of rubber or plastics.....	10%	kg
6406.90	Other:		
6406.901	Gaiters, leggings and similar articles, and parts thereof.....	20%	kg
6406.909	Other.....	10%	kg

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CHAPTER 65

Headgear and Parts Thereof

Notes.

1. This Chapter does not cover:

   (a) Worn headgear of heading No. 6309.00;

   (b) Asbestos headgear (heading No. 6812.00); or

   (c) Dolls' hats; other toy hats or carnival articles of Chapter 95.

2. Heading No.6502.00 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
6501.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.....	10%	kg and No
6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	30%	kg and No
6503.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501.00, whether or not lined or trimmed....	45%	kg and No
6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.....	45%	kg and No

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CHAPTER 65 - *Continued*

Headgear and Parts Thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
65.05	**Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.**		
6505.10	Hair-nets:		
6505.101	Of human hair.....	30%	kg and No
6505.109	Of other materials.....	30%	kg and No
6505.90	Other.....	45%	kg and No
65.06	**Other headgear, whether or not lined or trimmed.**		
6506.10	Safety headgear.....	10%	kg and No
6506.90	Other:		
6506.901	Of rubber or of plastics.....	45%	kg and No
6506.909	Of other materials.....	45%	kg and No
6507.00	**Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.....**	10%	kg and No

First Schedule

CHAPTER 66

Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof

Notes.

1. This Chapter does not cover:

   (a) Measure walking-sticks or the like (heading No. 90.17);

   (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or

   (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2. Heading No. 6603.00 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading No. 66.01 or 6602.00 are to be classified separately and are not to be treated as forming part of those articles.

Heading No.	Description of Goods	Rate of Duty	Units
66.01	**Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).**		
6601.10	Garden or similar umbrellas.....	45%	kg and No
6601.90	Other.....	45%	kg and No
6602.00	**Walking-sticks, seat-sticks, whips, riding-crops and the like.....**	45%	kg
6603.00	**Parts, trimmings and accessories of articles of heading No. 66.01 or 6602.00.....**	10%	kg

First Schedule

CHAPTER 67

Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

Notes.

1. This Chapter does not cover:

   (a) Straining cloth of human hair (heading No. 5911.00);

   (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);

   (c) Footwear (Chapter 64);

   (d) Headgear or hair-nets (Chapter 65);

   (e) Toys, sports requisites or carnival articles (Chapter 95); or

   (f) Feather dusters, powder-puffs or hair sieves (Chapter 96)

2. Heading No. 67.01 does not cover:

   (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading No. 94.04);

   (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or

   (c) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02.

3. Heading No. 67.02 does not cover:

   (a) Articles of glass (Chapter 70); or

   (b) Artificial flowers, foliage or fruit of pottery,stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other pro- cess, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

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CHAPTER 67- *Continued*

Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
67.01	**Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 0505.00 and worked quills and scapes).**		
6701.001	Fans.....	45%	kg
6701.002	Other articles.....	30%	kg
6701.009	Other.....	5%	kg
67.02	**Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.**		
6702.001	Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit.....	45%	kg
6702.009	Other.....	30%	kg
6703.00	**Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.....**	10%	kg
6704.00	**Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or textile materials; articles of human hair not elsewhere specified or included.....**	10%	kg

Section XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

CHAPTER 68

Articles of stone, plaster, cement, asbestos, mica or similar materials

Notes.

1. This Chapter does not cover:

(a) Goods of Chapter 25;

(b) Coated, impregnated or covered paper of heading No.48.10 or 48.11 (for example, paper coated with mica powder or graphite,bitumin-ised or asphalted paper);

(c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder,bitumin-ised or asphalted fabric);

(d) Articles of Chapter 71;

(e) Tools or parts of tools, of Chapter 82;

(f) Lithographic stones of heading No. 84.42;

(g) Electrical insulators (heading No. 85.46) or fittings of insulat-ing material of heading No. 85.47);

(h) Dental burrs (heading No. 90.18);

(ij) Articles of Chapter 91 (for example, clocks and clock cases);

(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(l) Articles of Chapter 95 (for example, toys, games and sports requisites);

First Schedule

CHAPTER 68-*Continued*

Articles of stone, plaster, cement, asbestos, mica or similar materials-*Continued*

(m) Articles of heading No. 96.02, if made of materials specified in Note 2(b) to Chapter 96, or of heading No. 96.06 (for example, buttons), No. 96.09 (for example, slate pencils) or No. 96.10 (for example, drawing slates); or

(n) Articles of Chapter 97 (for example, works of art).

2. In heading No. 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading No. 2515.00 or 2516.00 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
6801.00	**Setts, curbstones and flagstones, of natural stone (except slate).....**	30%	kg
68.02	**Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 6801.00; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).**		
6802.001	Articles.....	45%	kg
6802.009	Other.....	30%	kg
68.03	**Worked slate and articles of slate or of agglomerated slate.**		
6803.001	Troughs, reservoirs, basins and sinks	45%	kg
6803.009	Other.....	10%	kg

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CHAPTER 68-*Continued*

Articles of stone, plaster, cement, asbestos, mica or similar materials-*Continued*

Heading No.	Description of Goods	Rate of Duty	Units
6804.00	Millstones, grindstones, grinding wheels and the like, without frame-works, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.....	10%	kg
68.05	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.		
6805.10	On a base of woven textile fabric only.....	10%	kg
6805.20	On a base of paper or paperboard only.....	10%	kg
6805.30	On a base of other materials.....	10%	kg
6806.00	Slag wool, rock wool and similar mineral wools; exfoliated vermi-culite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading No. 68.11 or 6812.00 or of Chapter 69.....	10%	kg
6807.00	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).....	30%	kg

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CHAPTER 68-*Continued*

Articles of stone, plaster, cement, asbestos, mica or similar materials-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
6808.00	**Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.....**	30%	kg
68.09	**Articles of plaster or of compositions based on plaster.**		
6809.001	Panels, boards, sheets or tiles.....	30%	kg
6809.002	Industrial moulds.....	30%	kg
6809.009	Other.....	45%	kg
68.10	**Articles of cement, of concrete or of artificial stone, whether or not reinforced.**		
6810.10	Tiles, flagstones, bricks and similar articles:		
6810.11	Building blocks and bricks.....	30%	kg
6810.19	Other.....	30%	kg
6810.20	Pipes.....	30%	kg
6810.90	Other articles:		
6810.91	Prefabricated structural components for building or civil engineering...	30%	kg
6810.99	Other:		
6810.991	Statues, statuettes, animal figures; vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins, tombstones; reservoirs and troughs....	45%	kg
6810.999	Other.....	30%	kg
68.11	**Articles of asbestos-cement, of cellulose fibre-cement or the like.**		
6811.10	Corrugated sheets.....	10%	kg

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CHAPTER 68-*Continued*

Articles of stone, plaster, cement, asbestos, mica or similar materials-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
6811.20	Other sheets, panels, tiles and similar articles.....	10%	kg
6811.30	Tubes, pipes and tube or pipe fittings.....	10%	kg
6811.90	Other articles.....	10%	kg
6812.00	**Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No. 68.11 or 68.13.....**	10%	kg
68.13	**Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.**		
6813.10	Brake linings and pads.....	10%	kg
6813.90	Other.....	10%	kg
6814.00	**Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.....**	10%	kg
6815.00	**Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included.....**	10%	kg

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CHAPTER 69

Ceramic products

Notes.

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings Nos. 69.04 to 6914.00 apply only to such products other than those classifiable in headings Nos. 6901.00 to 6903.00.

2. This Chapter does not cover:

(a) Products of heading No. 2844.00;

(b) Articles of Chapter 71 (for example, imitation jewellery);

(c) Cermets of heading No. 8113.00;

(d) Articles of Chapter 82;

(e) Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;

(f) Artificial teeth (heading No. 90.21);

(g) Articles of Chapter 91 (for example, clocks and clock cases);

(h) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(ij) Articles of Chapter 95 (for example, toys, games and sports requisites);

(k) Articles of heading No. 96.06 (for example, buttons) or of heading No. 9614.00 (for example, smoking pipes); or

(l) Articles of Chapter 97 (for example, works of art).

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CHAPTER 69-*Continued*

Ceramic products-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
	I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS		
6901.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.....	10%	kg
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.		
6902.001	Refractory bricks.....	10%	kg
6902.009	Other.....	10%	kg
6903.00	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths..	10%	kg
	II. OTHER CERAMIC PRODUCTS		
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.		
6904.10	Building bricks.....	30%	kg
6904.90	Other:		
6904.901	Tiles.....	30%	kg
6904.909	Other.....	30%	kg

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CHAPTER 69-*Continued*

Ceramic products-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
69.05	**Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.**		
6905.10	Roofing tiles.....	30%	kg
6905.90	Other.....	30%	kg
6906.00	**Ceramic pipes, conduits, guttering and pipe fittings.....**	30%	kg
69.07	**Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.**		
6907.001	Tiles.....	30%	kg and No
6907.002	Mosaic cubes and the like.....	10%	kg and No
6907.009	Other.....	10%	kg
69.08	**Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.**		
6908.001	Tiles.....	30%	kg and No
6908.002	Mosaic cubes and the like.....	10%	kg and No
6908.009	Other.....	10%	kg
6909.00	**Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods....**	Free	kg
69.10	**Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.**		
6910.001	Sinks.....	30%	kg and No

First Schedule

CHAPTER 69-*Continued*

Ceramic products-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
6910.002	Wash basins and wall basin pedestals.	30%	kg and No
6910.003	Baths	30%	kg and No
6910.004	Bidets	30%	kg and No
6910.005	Water closet pans (lavatory bowls)	30%	kg and No
6910.006	Flushing cisterns (tanks)	30%	kg and No
6910.007	Urinals	30%	kg and No
6910.008	Complete lavatory sets	30%	kg and No
6910.009	Other	30%	kg
69.11	**Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.**		
6911.10	Tableware and kitchenware:		
6911.101	Tableware	30%	kg and No
6911.102	Kitchenware	30%	kg and No
6911.90	Other	30%	kg and No
69.12	**Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.**		
6912.001	Tableware and kitchenware	30%	kg
6912.009	Other	30%	kg
6913.00	**Statuettes and other ornamental ceramic articles**	45%	kg
6914.00	**Other ceramic articles**	45%	kg

First Schedule

CHAPTER 70

Glass and glassware

Notes.

1. This Chapter does not cover:

   (a) Goods of heading No. 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);

   (b) Articles of Chapter 71 (for example, imitation jewellery);

   (c) Optical fibre cables of heading No. 85.44, electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;

   (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;

   (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading No. 94.05;

   (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or

   (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of headings Nos. 70.03, 7004.00 and 70.05:

   (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;

   (b) cutting to shape does not affect the classification of glass in sheets;

   (c) the expression "absorbent or reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency.

First Schedule

CHAPTER 70-*Continued*

Glass and glassware-*Continued*

3. The products referred to in heading No. 7006.00 remain classified in that heading whether or not they have the character of articles.

4. For the purposes of heading No. 70.19, the expression "glass wool" means:

(a) Mineral wools with a silica (SiO_2) content not less than 60% by weight;

(b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading No. 6806.00.

5. Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

Subheading Note:

1. For the purposes of subheadings Nos. 7013.21, 7013.31 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
7001.00	**Cullet and other waste and scrap of glass; glass in the mass.....**	10%	kg
7002.00	**Glass in balls (other than micro-spheres of heading No. 70.18), rods or tubes, unworked.....**	10%	kg
70.03	**Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent or reflecting layer, but not otherwise worked.**		
7003.10	Non-wired sheets.....	10%	kg and m^2

First Schedule

CHAPTER 70-*Continued*

Glass and glassware-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
7003.20	Wired sheets	10%	kg and m^2
7003.30	Profiles	10%	kg and m^2
7004.00	Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked	10%	kg and m^2
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.		
7005.10	Non-wired glass, having an absorbent or reflecting layer	10%	kg and m^2
7005.20	Other non-wired glass	10%	kg and m^2
7005.30	Wired glass	10%	kg and m^2
7006.00	Glass of heading No. 70.03, 7004.00 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	10%	kg
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.		
7007.10	Toughened (tempered) safety glass:		
7007.11	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	10%	kg
7007.19	Other	10%	kg
7007.20	Laminated safety glass:		
7007.21	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	10%	kg
7007.29	Other	10%	kg
7008.00	Multiple-walled insulating units of glass	10%	kg

First Schedule

CHAPTER 70-*Continued*

Glass and glassware-*Continued*

Heading No.	Description of Goods.	Rate of Duty	Unit(s)
70.09	**Glass mirrors, whether or not framed, including rear-view mirrors.**		
7009.10	Rear-view mirrors for vehicles.....	10%	kg
7009.90	Other:		
7009.91	Unframed.....	10%	kg
7009.92	Framed.....	10%	kg
70.10	**Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.**		
7010.10	Ampoules.....	Free	kg
7010.90	Other:		
7010.901	Bottles for soft drinks, beer, wines and spirits.....	30%	kg and No
7010.902	Jars.....	10%	kg and No
7010.909	Other.....	10%	kg and No
70.11	**Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.**		
7011.10	For electric lighting.....	Free	kg
7011.20	For cathode-ray tubes.....	Free	kg
7011.90	Other.....	Free	kg
7012.00	**Glass inners for vacuum flasks or for other vacuum vessels.....**	10%	kg

First Schedule

CHAPTER 70-*Continued*

Glass and glassware-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
70.13	**Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18).**		
7013.10	Of glass-ceramics.....	30%	kg
7013.20	Drinking glasses other than of glass-ceramics:		
7013.21	Of lead crystal.....	30%	kg
7013.29	Other.....	30%	kg
7013.30	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:		
7013.31	Of lead crystal.....	30%	kg
7013.32	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C.....	30%	kg
7013.39	Other.....	30%	kg
7013.90	Other glassware:		
7013.91	Of lead crystal.....	30%	kg
7013.99	Other.....	30%	kg
70.14	**Signalling glassware and optical elements of glass (other than those of heading No. 70.15), not optically worked.**	10%	kg
70.15	**Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.**		
7015.10	Glasses for corrective spectacles....	Free	kg
7015.90	Other.....	10%	kg

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CHAPTER 70-*Continued*

Glass and glassware-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
70.16	**Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.**		
7016.10	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes:		
7016.101	Mosaic cubes.....	10%	kg
7016.109	Other.....	45%	kg
7016.90	Other:		
7016.901	Tiles.....	10%	kg
7016.909	Other.....	10%	kg
7017.00	**Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.....**	Free	kg
70.18	**Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.**		
7018.10	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares.....	10%	kg

First Schedule

CHAPTER 70-*Continued*

Glass and glassware-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
7018.20	Glass microspheres not exceeding 1 mm in diameter	10%	kg
7018.90	Other:		
7018.901	Glass eyes	10%	kg
7018.902	Fragments and chippings	10%	kg
7018.909	Other	45%	kg
70.19	**Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).**		
7019.10	Slivers, rovings, yarn and chopped strands	Free	kg
7019.20	Woven fabrics, including narrow fabrics	10%	kg
7019.30	Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products:		
7019.31	Mats	10%	kg
7019.32	Thin sheets (voiles)	10%	kg
7019.39	Other	10%	kg
7019.90	Other:		
7019.901	Glass fibres (including glass wool)	Free	kg
7019.909	Other	10%	kg
70.20	**Other articles of glass.**		
7020.001	Industrial articles	10%	kg
7020.009	Other	30%	kg

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Section XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

CHAPTER 71

Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

Notes.

1. Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:

   (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or

   (b) Of precious metal or of metal clad with precious metal,

   are to be classified in this Chapter.

2. (a) Headings Nos. 71.13, 7114.00 and 7115.00 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.

   (b) Heading No. 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3. This Chapter does not cover:

   (a) Amalgams of precious metal, or colloidal precious metal (heading No. 2843.00);

   (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;

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Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin-*Continued*

(c) Articles of Chapter 32 (for example, lustres);

(d) Handbags or other articles of heading No. 42.02 or articles of heading No. 42.03;

(e) Articles of heading No. 43.03 or 43.04;

(f) Goods of Section XI (textiles and textile articles);

(g) Footwear, headgear or other articles of Chapter 64 or 65;

(h) Umbrellas, walking-sticks or other articles of Chapter 66;

(ij) Abrasive goods of heading No. 6804.00 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading No. 85.22);

(k) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

(l) Arms or parts thereof (Chapter 93);

(m) Articles covered by Note 2 to Chapter 95;

(n) Articles of Chapter 96 other than those of headings Nos. 96.01 to 96.06 or 96.15; or

(o) Original sculptures or statuary (heading No. 97.03), collectors'pieces (heading No. 9705.00) or antiques of

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Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin-*Continued*

an age exceeding one hundred years (heading No. 9706.00), other than natural or cultured pearls or precious or semi-precious stones.

4. (a) The expression "precious metal" means silver, gold and platinum.

(b) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.

5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

(a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;

(b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;

(c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

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Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin-*Continued*

7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. For the purposes of heading No. 71.13, the expression "articles of jewellery" means:

(a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

9. For the purposes of heading No. 7114.00, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toiletware, smokers' requisites and other articles of household, office or religious use.

10. For the purposes of heading No. 7117.00, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons or other articles of heading No. 96.06), or dress-combs, hair-slides or the like, or hairpins, of heading No. 96.15, not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

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Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin-*Continued*

Subheading Notes.

1. For the purposes of subheadings Nos. 7110.001 and 7110.002, the expression "in powder form" means products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

2. Notwithstanding the provisions of Chapter Note 4(b), for the purposes of subheadings Nos. 7110.001 and 7110.002, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
	I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES		
71.01	**Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport.**		
7101.10	Natural pearls.....	50%	kg and metric carat
7101.20	Cultured pearls:		
7101.21	Unworked.....	50%	kg and metric carat
7101.22	Worked.....	50%	kg and metric carat
71.02	**Diamonds, whether or not worked, but not mounted or set.**		
7102.10	Unsorted.....	50%	kg and metric carat
7102.20	Industrial:		

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Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
7102.21	Unworked or simply sawn, cleaved or bruted.....	50%	kg
7102.29	Other.....	50%	kg
7102.30	Non-industrial:		
7102.31	Unworked or simply sawn, cleaved or bruted.....	50%	kg and metric carat
7102.39	Other.....	50%	kg and metric carat
71.03	**Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.**		
7103.10	Unworked or simply sawn or roughly shaped.....	50%	kg and metric carat
7103.90	Otherwise worked:		
7103.91	Rubies, sapphires and emeralds.....	50%	kg and metric carat
7103.99	Other.....	50%	kg and metric carat

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Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin-*Continued*

Heading No.	Description of Goods	Rate of Date	Unit(s)
71.04	**Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.**		
7104.10	Piezo-electric quartz.....	50%	kg and metric carat
7104.20	Other, unworked or simply sawn or roughly shaped.....	50%	kg and metric carat
7104.90	Other.....	50%	kg and metric carat
7105.00	**Dust and powder of natural or synthetic precious or semi-precious stones.....**	10%	kg and metric carat
	II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL		
71.06	**Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.**		
7106.001	Unwrought.....	10%	kg
7106.009	Other.....	10%	kg

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CHAPTER 71-*Continued*

Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
7107.00	**Base metals clad with silver, not further worked than semi-manufactured.**	10%	kg
71.08	**Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.**		
7108.10	Non-monetary.....	10%	kg
7108.20	Monetary.....	10%	kg
7109.00	**Base metals or silver, clad with gold, not further worked than semi-manufactured.....**	10%	kg
71.10	**Platinum, unwrought or in semi-manufactured forms, or in powder form.**		
7110.001	Platinum, unwrought or in powder form.....	10%	kg
7110.002	Other metals of the platinum group, unwrought or in powder form.....	10%	kg
7110.009	Other.....	10%	kg
7111.00	**Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.....**	10%	kg
71.12	**Waste and scrap of precious metal or of metal clad with precious metal.**		
7112.10	Of gold, including metal clad with gold but excluding sweepings containing other precious metals.....	30%	kg
7112.20	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals.....	30%	kg
7112.90	Other.....	30%	kg

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CHAPTER 71-*Continued*

Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin-*Continued*

Heading No	Description of Goods	Rate of Duty	Unit(s)
	III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES		
71.13	**Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.**		
7113.10	Of precious metal whether or not plated or clad with precious metal:		
7113.11	Of silver, whether or not plated or clad with other precious metal.....	60%	kg
7113.19	Of other precious metal, whether or not plated or clad with precious metal:		
7113.191	Of gold.....	60%	kg
7113.199	Other.....	60%	kg
7113.20	Of base metal clad with precious metal.....	60%	kg
7114.00	**Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.....**	60%	kg
7115.00	**Other articles of precious metal or of metal clad with precious metal.....**	10%	kg

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Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
71.16	**Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).**		
7116.10	Of natural or cultured pearls.....	60%	kg
7116.20	Of precious or semi-precious stones (natural, synthetic or reconstructed)	60%	kg
7117.00	**Imitation jewellery.....**	60%	kg
71.18	**Coin.**		
7118.10	Coin (other than gold coin), not being legal tender.....	Free	kg
7118.90	Other:		
7118.901	Gold coin.....	Free	kg
7118.909	Other.....	Free	kg

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Section XV

BASE METALS AND ARTICLES OF BASE METAL

Notes

1. This Section does not cover:

(a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings Nos. 32.07 to 32.10, 32.12, 3213.00 or 32.15);

(b) Ferro-cerium or other pyrophoric alloys (heading No. 36.06);

(c) Headgear or parts thereof of heading No. 65.06 or 6507.00;

(d) Umbrella frames or other articles of heading No.6603.00;

(e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);

(f) Articles of Section XVI (machinery,mechanical appliances and electrical goods);

(g) Assembled railway or tramway track (heading No. 8608.00) or other articles of Section XVII (vehicles, ships and boats, aircraft);

(h) Instruments or apparatus of Section XVIII, including clock or watch springs;

(ij) Lead shot prepared for ammunition (heading No. 93.06) or other articles of Section XIX (arms and ammunition);

(k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings,illuminated signs, prefabricated buildings);

(l) Articles of Chapter 95 (for example, toys, games, sports requisites);

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Section XV-*Continued*

BASE METALS AND ARTICLES OF BASE METAL-*Continued*

(m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or

(n) Articles of Chapter 97 (for example, works of art).

2. Throughout the Nomenclature, the expression "parts of general use" means:

(a) Articles of heading No. 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;

(b) Springs and leaves for springs, of base metal,other than clock or watch springs (heading No. 91.14); and

(c) Articles of headings Nos. 83.01, 83.02, 83.08, 8310.00 and frames and mirrors, of base metal, of heading No. 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading No. 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):

(a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

(b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

(c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

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Section XV-*Continued*

BASE METALS AND ARTICLES OF BASE METAL-*Continued*

4. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.

5. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each

of the other metals.

For this purpose:

(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified; and

(c) A cermet of heading No. 8113.00 is regarded as a single base metal.

6. In this Section, the following expressions have the meanings hereby assigned to them:

(a) Waste and scrap

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) Powders

Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

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CHAPTER 72

Iron and steel

Notes.

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) Pig iron

Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10% of chromium
- not more than 6% of manganese
- not more than 3% of phosphorus
- not more than 8% of silicon
- a total of not more than 10% of other elements.

(b) Spiegeleisen

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) Ferro-alloys

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

- more than 10% of chromium

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CHAPTER 72-*Continued*

Iron and steel-*Continued*

- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

(d) Steel

Ferrous materials other than those of heading No. 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) Stainless steel

Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.

(f) Other alloy steel

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper

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CHAPTER 72-*Continued*

Iron and steel-*Continued*

- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) Remelting scrap ingots of iron or steel

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) Granules

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.

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Iron and steel-*Continued*

(ij) Semi-finished products

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

Other products of solid section, which have not been further worked than subjected to primary hot rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) Flat-rolled products

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:

- coils of successively superimposed layers, or

- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

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Iron and steel-*Continued*

(l) Bars and rods, hot-rolled, in irregularly wound coils

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons. These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons. These products may:

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

(n) Angles, shapes and sections

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.

Chapter 72 does not include products of heading No. 73.01 or 73.02.

(o) Wire

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

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Iron and steel-*Continued*

(p) Hollow drill bars and rods

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading No.73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Alloy pig iron

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel
- more than 0.1% of any of the following elements: aluminium, molybdenum, titanium,tungsten (wolfram), vanadium.

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Iron and steel-*Continued*

(b) Non-alloy free-cutting steel

Non-alloy steel containing, by weight,one or more of the following elements in the specified proportions:

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth.

(c) Silicon-electrical steel

Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) High speed steel

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum,tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

(e) Silico-manganese steel

Alloy steels containing by weight:

- 0.35% or more but not more than 0.7% of carbon,
- 0.5% or more but not more than 1.2% of manganese, and
- 0.6% or more but not more than 2.3% of silicon, but not containing any other element in a proportion that would give the steel the characteristics of another alloy steel.

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Iron and steel-*Continued*

2. For the classification of ferro-alloys in the subheadings of heading No. 72.02 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1(c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1(c) must each exceed 10% by weight.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
	I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM		
72.01	**Pig iron and spiegeleisen in pigs, blocks or other primary forms.**		
7201.10	Non-alloy pig iron containing by weight 0.5% or less of phosphorous...	Free	kg
7201.20	Non-alloy pig iron containing by weight more than 0.5% of phosphorous.	Free	kg
7201.30	Alloy pig iron.....	Free	kg
7201.40	Spiegeleisen.....	10%	kg
72.02	**Ferro-alloys.**		
7202.10	Ferro-manganese.....	10%	kg
7202.20	Ferro-silicon.....	10%	kg
7202.30	Ferro-silico-manganese.....	10%	kg
7202.40	Ferro-chromium.....	10%	kg
7202.50	Ferro-silico-chromium.....	10%	kg
7202.60	Ferro-nickel.....	10%	kg
7202.70	Ferro-molybdenum.....	10%	kg
7202.80	Ferro-tungsten and ferro-silico-tungsten.....	10%	kg
7202.90	Other.....	10%	kg

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Iron and steel-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
72.03	**Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.**		
7203.10	Ferrous products obtained by direct reduction of iron ore.....	20%	kg
7203.90	Other.....	10%	kg
72.04	**Ferrous waste and scrap; remelting scrap ingots of iron or steel.**		
7204.10	Waste and scrap of cast iron.....	10%	kg
7204.20	Waste and scrap of alloy steel.....	10%	kg
7204.30	Waste and scrap of tinned iron or steel.....	10%	kg
7204.40	Other waste and scrap.....	10%	kg
7204.50	Remelting scrap ingots.....	10%	kg
72.05	**Granules and powders, of pig iron, spiegeleisen, iron or steel.**		
7205.10	Granules.....	10%	kg
7205.20	Powders.....	10%	kg
	II. IRON AND NON-ALLOY STEEL		
72.06	**Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03).**		
7206.10	Ingots:		
7206.101	Of iron.....	10%	kg
7206.102	Of non-alloy steel.....	10%	kg
7206.90	Other:		
7206.901	Of iron.....	10%	kg
7206.909	Of non-alloy steel.....	10%	kg

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Iron and steel-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
72.07	**Semi-finished products of iron or non-alloy steel.**		
7207.10	Containing by weight less than 0.25% of carbon:		
7207.101	Blooms and billets, of non-alloy steel.....	20%	kg
7207.109	Other.....	10%	kg
7207.20	Containing by weight 0.25% or more of carbon:		
7207.201	Blooms and billets, of non-alloy steel.....	20%	kg
7207.202	Other.....	10%	kg
72.08	**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.**		
7208.10	In coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:		
7208.101	Of a thickness of less than 3 mm....	10%	kg
7208.109	Other.....	10%	kg
7208.20	Other, in coils, not further worked than hot-rolled:		
7208.201	Of a thickness of less than 3 mm....	10%	kg
7208.209	Other.....	10%	kg
7208.30	Not in coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:		
7208.301	Of a thickness of less than 3 mm....	10%	kg
7208.309	Other.....	10%	kg

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CHAPTER 72-*Continued*

Iron and steel-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
7208.40	Other, not in coils, not further worked than hot-rolled		
7208.401	Of a thickness of less than 3 mm....	10%	kg
7208.409	Other.....	10%	kg
7208.90	Other:		
7208.901	Of a thickness of less than 3 mm....	10%	kg
7208.909	Other.....	10%	kg
72.09	**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.**		
7209.10	In coils, not further worked than cold-rolled (cold reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:		
7209.101	Of a thickness of less than 3 mm....	10%	kg
7209.109	Other.....	10%	kg
7209.20	Other, in coils, not further worked than cold-rolled (cold-reduced)		
7209.201	Of a thickness of less than 3 mm....	10%	kg
7209.209	Other.....	10%	kg
7209.30	Not in coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:		
7209.301	Of a thickness of less than 3 mm...	10%	kg
7209.309	Other.....	10%	kg
7209.40	Other, not in coils, not further worked than cold-rolled (cold-reduced):		
7209.401	Of a thickness of less than 3 mm....	10%	kg

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Iron and steel-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
7209.409	Other.....	10%	kg
7209.90	Other:		
7209.901	Of a thickness of less than 3 mm....	10%	kg
7209.909	Other.....	10%	kg
72.10	**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.**		
7210.10	Plated or coated with tin:		
7210.11	Of a thickness of 0.5 mm or more....	30%	kg
7210.12	Of a thickness of less than 0.5 mm	30%	kg
7210.20	Plated or coated with lead, including terne-plate.....	30%	kg
7210.30	Electrolytically plated or coated with zinc:		
7210.31	Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:		
7210.311	Of a thickness of less than 3 mm...	30%	kg
7210.319	Other.....	10%	kg
7210.39	Other:		
7210.391	Of a thickness of less than 3 mm...	30%	kg
7210.399	Other.....	10%	kg
7210.40	Otherwise plated or coated with zinc:		
7210.41	Corrugated:		
7210.411	Of a thickness of less than 3 mm...	30%	kg
7210.419	Other.....	10%	kg
7210.49	Other:		
7210.491	Of a thickness of less than 3 mm...	30%	kg
7210.499	Other.....	10%	kg
7210.50	Plated or coated with chromium oxides or with chromium and chromium oxides.	30%	kg
7210.60	Plated or coated with aluminium.....	30%	kg

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CHAPTER 72-*Continued*

Iron and steel-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
7210.70	Painted, varnished or coated with plastics	30%	kg
7210.90	Other	30%	kg
72.11	**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.**		
7211.10	Not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:		
7211.101	Of a thickness of less than 3 mm	10%	kg
7211.109	Other	10%	kg
7211.20	Other, not further worked than hot-rolled:		
7211.201	Of a thickness of less than 3 mm	10%	kg
7211.209	Other	10%	kg
7211.30	Not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:		
7211.301	Of a thickness of less than 3 mm	10%	kg
7211.309	Other	10%	kg
7211.40	Other, not further worked than cold-rolled (cold-reduced):		
7211.401	Of a thickness of less than 3 mm	10%	kg
7211.409	Other	10%	kg
7211.90	Other:		
7211.901	Of a thickness of less than 3 mm	10%	kg
7211.909	Other	10%	kg

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CHAPTER 72-*Continued*

Iron and steel-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
72.12	**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.**		
7212.10	Plated or coated with tin.....	30%	kg
7212.20	Electrolytically plated or coated with zinc:		
7212.21	Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:		
7212.211	Of a thickness of less than 3 mm...	30%	kg
7212.219	Other.....	10%	kg
7212.29	Other:		
7212.291	Of a thickness of less than 3 mm...	30%	kg
7212.299	Other.....	10%	kg
7212.30	Otherwise plated or coated with zinc:		
7212.301	Of a thickness of less than 3 mm....	30%	kg
7212.309	Other.....	10%	kg
7212.40	Painted, varnished or coated with plastics.....	30%	kg
7212.50	Otherwise plated or coated.....	30%	kg
7212.60	Clad.....	30%	kg
72.13	**Bars and rods, hot-rolled in irregularly wound coils, of iron or non-alloy steel.**		
7213.001	Of iron.....	10%	kg
7213.009	Of non-alloy steel.....	20%	kg
72.14	**Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.**		
7214.001	Forged, of iron.....	10%	kg
7214.002	Forged, of non-alloy steel.....	20%	kg

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CHAPTER 72-*Continued*

Iron and steel-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
7214.003	Other, of iron.....	10%	kg
7214.009	Other, of non-alloy steel.....	20%	kg
72.15	**Other bars and rods of iron or non-alloy steel.**		
7215.001	Of free-cutting steel, not further worked than cold-formed or cold-finished.....	20%	kg
7215.002	Other, not further worked than cold-formed or cold-finished.....	20%	kg
7215.003	Other, of iron.....	10%	kg
7215.009	Other, of non-alloy steel.....	20%	kg
72.16	**Angles, shapes and sections of iron or non-alloy steel.**		
7216.001	Angles, of non-alloy steel.....	20%	kg
7216.009	Other.....	10%	kg
72.17	**Wire of iron or non-alloy steel:**		
7217.001	Of iron.....	10%	kg
7217.002	Of non-alloy steel.....	20%	kg
	III. STAINLESS STEEL		
72.18	**Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.**		
7218.10	Ingots and other primary forms.....	10%	kg
7218.90	Other.....	10%	kg
72.19	**Flat-rolled products of stainless steel, of a width of 600 mm or more.**		
7219.10	Not further worked than hot-rolled, in coils.....	10%	kg
7219.20	Not further worked than hot-rolled, not in coils.....	10%	kg
7219.30	Not further worked than cold-rolled (cold-reduced).....	10%	kg
7219.90	Other.....	10%	kg

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CHAPTER 72-*Continued*

Iron and steel-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
72.20	**Flat-rolled products of stainless steel, of a width of less than 600 mm.**		
7220.10	Not further worked than hot-rolled...	10%	kg
7220.20	Not further worked than cold-rolled (cold-reduced).....	10%	kg
7220.90	Other.....	10%	kg
7221.00	**Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.....**	10%	kg
72.22	**Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.**		
7222.10	Bars and rods, not further worked than hot-rolled, hot-drawn or extruded.....	10%	kg
7222.20	Bars and rods, not further worked than cold-formed or cold-finished....	10%	kg
7222.30	Other bars and rods.....	10%	kg
7222.40	Angles, shapes and sections:		
7222.401	Angles.....	10%	kg
7222.402	Shapes and sections.....	10%	kg
7223.00	**Wire of stainless steel.....**	10%	kg
	IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL		
72.24	**Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.**		
7224.10	Ingots and other primary forms.....	10%	kg
7224.90	Other.....	10%	kg

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CHAPTER 72-*Continued*

Iron and steel-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
72.25	**Flat-rolled products of other alloy steel, of a width of 600 mm or more.**		
7225.10	Of silicon-electrical steel.....	10%	kg
7225.20	Of high speed steel.....	10%	kg
7225.30	Other, not further worked than hot-rolled, in coils.....	10%	kg
7225.40	Other, not further worked than hot-rolled, not in coils.....	10%	kg
7225.50	Other, not further worked than cold-rolled (cold-reduced).....	10%	kg
7225.90	Other.....	10%	kg
72.26	**Flat-rolled products of other alloy steel, of a width of less than 600 mm.**		
7226.10	Of silicon-electrical steel.....	10%	kg
7226.20	Of high speed steel.....	10%	kg
7226.90	Other:		
7226.91	Not further worked than hot-rolled..	10%	kg
7226.92	Not further worked than cold-rolled (cold-reduced).....	10%	kg
7226.99	Other.....	10%	kg
72.27	**Bars and rods, hot-rolled, in irregular wound coils, of other alloy steel.**		
7227.10	Of high speed steel.....	10%	kg
7227.20	Of silico-manganese steel.....	10%	kg
7227.90	Other.....	10%	kg
72.28	**Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.**		
7228.10	Bars and rods, of high speed steel...	10%	kg
7228.20	Bars and rods, of silico-manganese steel.....	10%	kg

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CHAPTER 72-*Continued*

Iron and steel-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
7228.30	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded.....	10%	kg
7228.40	Other bars and rods, not further worked than forged.....	10%	kg
7228.50	Other bars and rods, not further worked than cold-formed or cold-finished.....	10%	kg
7228.60	Other bars and rods.....	10%	kg
7228.70	Angles, shapes and sections:		
7228.701	Angles.....	10%	kg
7228.702	Shapes and sections.....	10%	kg
7228.80	Hollow drill bars and rods.....	10%	kg
72.29	**Wire of other alloy steel.**		
7229.10	Of high speed steel.....	10%	kg
7229.20	Of silico-manganese steel.....	10%	kg
7229.90	Other.....	10%	kg

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CHAPTER 73

Articles of iron or steel

Notes

1. In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72.

2. In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
73.01	**Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.**		
7301.10	Sheet piling.....	10%	kg
7301.20	Angles, shapes and sections.....	20%	kg
73.02	**Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails.**		
7302.001	Rails.....	10%	kg
7302.009	Other.....	10%	kg

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CHAPTER 73-*Continued*

Articles of iron or steel-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
7303.00	**Tubes, pipes and hollow profiles, of cast iron.....**	10%	kg
73.04	**Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.**		
7304.001	High-pressure hydro-electric conduits of steel, whether or not reinforced..	Free	kg
7304.002	Tubes, pipes and blanks therefor, of steel, of a thickness of less than 3 mm and a diameter less than 75 mm..	10%	kg
7304.009	Other.....	10%	kg
73.05	**Other tubes and pipes (for example, welded, riveted or similarly closed), having internal and external circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.**		
7305.10	Line pipe of a kind used for oil or gas pipelines:		
7305.11	Longitudinally submerged arc welded.	10%	kg
7305.12	Other, longitudinally welded.....	10%	kg
7305.19	Other.....	10%	kg
7305.20	Casing of a kind used in drilling for oil or gas.....	10%	kg
7305.30	Other, welded:		
7305.31	Longitudinally welded.....	10%	kg
7305.39	Other.....	10%	kg
7305.90	Other.....	10%	kg

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CHAPTER 73-*Continued*

Articles of iron or steel-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
73.06	**Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.**		
7306.001	Tubes, pipes and blanks therefor, of steel, of a thickness of less than 3 mm and a diameter less than 75 mm.	10%	kg
7306.009	Other.....	10%	kg
73.07	**Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.**		
7307.10	Cast fittings:		
7307.11	Of non-malleable cast iron.....	10%	kg
7307.19	Other.....	10%	kg
7307.20	Other, of stainless steel:		
7307.21	Flanges.....	10%	kg
7307.22	Threaded elbows, bends and sleeves..	10%	kg
7307.23	Butt welding fittings.....	10%	kg
7307.29	Other.....	10%	kg
7307.90	Other:		
7307.91	Flanges.....	10%	kg
7307.92	Threaded elbows, bends and sleeves..	10%	kg
7307.93	Butt welding fittings.....	10%	kg
7307.99	Other.....	10%	kg

CHAPTER 73-*Continued*

Articles of iron or steel-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
73.08	**Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.**		
7308.10	Bridges and bridge-sections.....	10%	kg
7308.20	Towers and lattice masts.....	10%	kg
7308.30	Doors, windows and their frames and thresholds for doors.....	10%	kg
7308.40	Props and similar equipment for scaffolding, shuttering or pit-propping..	10%	kg
7308.90	Other.....	10%	kg
73.09	**Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**		
7309.001	Petrol, oil and gas tanks.....	10%	kg
7309.002	Water tanks.....	10%	kg
7309.009	Other.....	10%	kg

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CHAPTER 73-*Continued*

Articles of iron or steel-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
73.10	**Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 1itres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**		
7310.10	Of a capacity of 50 litres or more...	10%	kg
7310.20	Of a capacity of less than 50 litres:		
7310.21	Cans which are to be closed by soldering or crimping.....	30%	kg
7310.29	Other.....	10%	kg
7311.00	**Containers for compressed or liquefied gas, of iron or steel.....**	10%	kg
73.12	**Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.**		
7312.10	Stranded wire and cables:		
7312.101	Stranded wire.....	30%	kg
7312.102	Cables.....	30%	kg
7312.90	Other.....	10%	kg
73.13	**Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel**		
7313.001	Barbed wire, of iron or steel.....	30%	kg
7313.009	Other.....	30%	kg

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CHAPTER 73-*Continued*

Articles of iron or steel-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
73.14	**Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.**		
7314.10	Woven products:		
7314.101	Gauze	30%	kg
7314.109	Other	30%	kg
7314.20	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm^2 or more:		
7314.201	Grill	30%	kg
7314.209	Other	30%	kg
7314.30	Other grill, netting and fencing, welded at the intersection:		
7314.301	Grill	30%	kg
7314.309	Other	30%	kg
7314.40	Other grill, netting and fencing:		
7314.401	Grill	30%	kg
7314.409	Other	30%	kg
7314.50	Expanded metal	10%	kg
73.15	**Chain and parts thereof, of iron or steel.**		
7315.10	Articulated link chain and parts thereof:		
7315.11	Roller chain	10%	kg
7315.12	Other chain	10%	kg
7315.19	Parts	10%	kg
7315.20	Skid chain	10%	kg
7315.80	Other chain	10%	kg
7315.90	Other parts	10%	kg

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CHAPTER 73-*Continued*

Articles of iron or steel-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
7316.00	**Anchors, grapnels and parts thereof, of iron or steel.....**	10%	kg
73.17	**Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.**		
7317.001	Masonry and roofing nails.....	10%	kg
7317.002	Other nails.....	30%	kg
7317.003	Tacks.....	10%	kg
7317.004	Staples.....	30%	kg
7317.009	Other.....	10%	kg
73.18	**Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.**		
7318.10	Threaded articles:		
7318.101	Screws.....	10%	kg
7318.102	Bolts and nuts.....	10%	kg
7318.109	Other.....	10%	kg
7318.20	Non-threaded articles.....	10%	kg

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CHAPTER 73-*Continued*

Articles of iron or steel-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
73.19	**Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.**		
7319.10	Sewing, darning or embroidery needles	10%	kg
7319.20	Safety pins.....	10%	kg
7319.30	Other pins:		
7319.301	Ordinary pins.....	30%	kg
7319.309	Other.....	10%	kg
7319.90	Other.....	10%	kg
73.20	**Springs and leaves for springs, of iron or steel.**		
7320.10	Leaf-springs and leaves therefor.....	10%	kg
7320.20	Helical springs.....	10%	kg
7320.90	Other.....	10%	kg
73.21	**Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.**		
7321.10	Cooking appliances and plate warmers:		
7321.101	Stoves, and ranges.....	45%	kg
7321.102	Cookers and barbecues.....	45%	kg
7321.109	Other.....	30%	kg
7321.80	Other appliances:		
7321.81	For gas fuel or for both gas and other fuels.....	30%	kg

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CHAPTER 73-*Continued*

Articles of iron or steel-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
7321.82	For liquid fuel.....	30%	kg
7321.83	For solid fuel.....	30%	kg
7321.90	Parts.....	10%	kg
7322.00	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel..	10%	kg
73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.		
7323.10	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like:		
7323.101	Iron or steel wool.....	30%	kg
7323.102	Pot scourers and scouring or polishing pads.....	45%	kg
7323.109	Other.....	30%	kg
7323.90	Other:		
7323.901	Baking pans.....	45%	kg
7323.902	Buckets.....	45%	kg
7323.903	Dust bins.....	45%	kg
7323.904	Funnels.....	45%	kg
7323.905	Watering-cans.....	45%	kg
7323.906	Clothes hangers.....	45%	kg

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CHAPTER 73-*Continued*

Articles of iron or steel-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
7323.907	Letter boxes	45%	kg
7323.908	Parts	10%	kg
7323.909	Other	30%	kg
73.24	**Sanitary ware and parts thereof, of iron or steel.**		
7324.10	Sinks and wash basins, of stainless steel	30%	kg and No
7324.20	Baths	30%	kg and No
7324.90	Other, including parts:		
7324.901	Parts	10%	kg
7324.909	Other	30%	kg
73.25	**Other cast articles of iron or steel.**		
7325.10	Of non-malleable cast iron	30%	kg
7325.90	Other:		
7325.91	Grinding balls and similar articles for mills	30%	kg
7325.99	Other	30%	kg
73.26	**Other articles of iron or steel.**		
7326.10	Forged or stamped, but not further worked:		
7326.11	Grinding balls and similar articles for mills	30%	kg
7326.19	Other	30%	kg
7326.20	Articles of iron or steel wire	30%	kg
7326.90	Other	30%	kg

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CHAPTER 74

Copper and articles thereof

Note

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Refined copper

Metal containing at least 99.85% by weight of copper; or

Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight
Ag Silver	0.25
As Arsenic	0.5
Cd Cadmium	1.3
Cr Chromium	1.4
Mg Magnesium	0.8
Pb Lead	1.5
S Sulphur	0.7
Sn Tin	0.8
Te Tellurium	0.8
Zn Zinc	1
Zr Zirconium	0.3
Other elements*, each	0.3

*Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

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CHAPTER 74-*Continued*

Copper and articles thereof-*Continued*

(b) Copper alloys

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

(i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 2.5%.

(c) Master alloys

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading No. 2848.00.

(d) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products, with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

First Schedule

CHAPTER 74-*Continued*

Copper and articles thereof-*Continued*

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading No. 74.03.

(e) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

In the case of heading No. 7414.00, however, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

CHAPTER 74-*Continued*

Copper and articles thereof-*Continued*

(g) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings Nos. 7409.00 and 7410.00 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

First Schedule

CHAPTER 74-*Continued*

Copper and articles thereof-*Continued*

Subheading Note

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Copper-zinc base alloys (brasses)

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements;

- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers)); and

- any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

(b) Copper-tin base alloys (bronzes)

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) Copper-nickel-zinc base alloys (nickel silvers)

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight (see copper-zinc alloys (brasses)).

(d) Copper-nickel base alloys

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

First Schedule

CHAPTER 74-*Continued*

Copper and articles thereof-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
74.01	**Copper mattes; cement copper (precipitated copper).**		
7401.10	Copper mattes	Free	kg
7401.20	Cement copper (precipitated copper)	Free	kg
7402.00	**Unrefined copper; copper anodes for electrolytic refining**	Free	kg
74.03	**Refined copper and copper alloys, unwrought.**		
7403.10	Refined copper	Free	kg
7403.20	Copper alloys	Free	kg
7404.00	**Copper waste and scrap**	Free	kg
7405.00	**Master alloys of copper**	Free	kg
7406.00	**Copper powders and flakes**	10%	kg
74.07	**Copper bars, rods and profiles.**		
7407.10	Of refined copper	Free	kg
7407.20	Of copper alloys	Free	kg
74.08	**Copper wire.**		
7408.10	Of refined copper	Free	kg
7408.20	Of copper alloys	Free	kg
7409.00	**Copper plates, sheets and strip, of a thickness exceeding 0.15 mm**	10%	kg
7410.00	**Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm**	10%	kg
7411.00	**Copper tubes and pipes**	10%	kg

First Schedule

CHAPTER 74-*Continued*

Copper and articles thereof-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
7412.00	**Copper tube or pipe fittings (for example, couplings, elbows, sleeves).**	10%	kg
7413.00	**Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.....**	10%	kg
7414.00	**Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper.....**	10%	kg
74.15	**Nails, tacks, drawing pins, staples (other than those of heading No. 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.**		
7415.10	Nails and tacks, drawing pins, staples and similar articles.....	10%	kg
7415.20	Other articles, not threaded.....	10%	kg
7415.30	Other threaded articles.....	10%	kg
7416.00	**Copper springs.....**	10%	kg
7417.00	**Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.....**	30%	kg

First Schedule

CHAPTER 74-*Continued*

Copper and articles thereof-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
74.18	**Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.**		
7418.10	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like.....	30%	kg
7418.20	Sanitary ware and parts thereof.....	30%	kg
74.19	**Other articles of copper.**		
7419.10	Chain and parts thereof.....	10%	kg
7419.90	Other.....	10%	kg

First Schedule

CHAPTER 75

Nickel and articles thereof

Note

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

First Schedule

CHAPTER 75-*Continued*

Nickel and articles thereof-*Continued*

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No.7502.00), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading No. 7506.00 applies, *inter alia,* to plates, sheets, strip and foil with patterns (for example,grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

First Schedule

CHAPTER 75-*Continued*

Nickel and articles thereof-*Continued*

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross- sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Nickel, not alloyed

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

(i) the cobalt content by weight does not exceed 1.5%, and

(ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight
Fe Iron	0.5
O Oxygen	0.4
Other elements, each	0.3

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CHAPTER 75-*Continued*

Nickel and articles thereof-*Continued*

(b) Nickel alloys

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

(i) the content by weight of cobalt exceeds 1.5%,

(ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or

(iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
75.01	**Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.**		
7501.10	Nickel mattes.....	Free	kg
7501.20	Nickel oxide sinters and other intermediate products of nickel metallurgy	Free	kg
7502.00	**Unwrought nickel**.....	Free	kg
7503.00	**Nickel waste and scrap**.....	Free	kg
7504.00	**Nickel powders and flakes**.....	10%	kg
7505.00	**Nickel bars, rods, profiles and wire**..	Free	kg
7506.00	**Nickel plates, sheets, strip and foil.**	10%	kg
7507.00	**Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)**.....	10%	kg

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CHAPTER 75-*Continued*

Nickel and articles thereof-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
75.08	**Other articles of nickel.**		
7508.001	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis.....	10%	kg
7508.009	Other.....	10%	kg

CHAPTER 76

Aluminium and articles thereof

Note

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

First Schedule

CHAPTER 76-*Continued*

Aluminium and articles thereof-*Continued*

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 7601.00), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

First Schedule

CHAPTER 76-*Continued*

Aluminium and articles thereof-*Continued*

Headings Nos. 76.06 and 7607.00 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross- sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Aluminium, not alloyed

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

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CHAPTER 76-*Continued*

Aluminium and articles thereof-*Continued*

TABLE - Other elements

Element	Limiting content% by weight
Fe + Si (iron plus silicon)	1
Other elements (1), each	0.1 (2)

(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.

(2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.

(b) Aluminium alloys

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

(1) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or

(2) the total content by weight of such other elements exceeds 1%.

First Schedule

CHAPTER 76-*Continued*

Aluminium and articles thereof-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
7601.00	**Unwrought aluminium**	Free	kg
7602.00	**Aluminium waste and scrap**	Free	kg
7603.00	**Aluminium powders and flakes**	10%	kg
7604.00	**Aluminium bars, rods and profiles**	Free	kg
7605.00	**Aluminium wire**	Free	kg
76.06	**Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.**		
7606.001	Flat sheets	10%	kg
7606.002	Corrugated sheets	10%	kg
7606.009	Other	10%	kg
7607.00	**Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm**	10%	kg
7608.00	**Aluminium tubes and pipes**	10%	kg
7609.00	**Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).**	10%	kg

First Schedule

CHAPTER 76-*Continued*

Aluminium and articles thereof-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
76.10	**Aluminium structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.**		
7610.10	Doors, windows and their frames and thresholds for doors.....	20%	kg
7610.90	Other:		
7610.901	Complete structures.....	20%	kg
7610.909	Other.....	10%	kg
76.11	**Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**		
7611.001	Water storage tanks.....	20%	kg
7611.009	Other.....	10%	kg
76.12	**Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**		

First Schedule

CHAPTER 76-*Continued*

Aluminium and articles thereof-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
7612.001	Cans	10%	kg
7612.009	Other	10%	kg
7613.00	Aluminium containers for compressed or liquefied gas	10%	kg
7614.00	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	10%	kg
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.		
7615.10	Table, kitchen, or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
7615.101	Saucepans	45%	kg
7615.102	Baking, stew and frying pans	45%	kg
7615.103	Other table, kitchen or household articles	30%	kg
7615.104	Parts of the goods of sub-headings Nos. 7615.101, 7615.102 and 7615.103	10%	kg
7615.105	Pot scourers and scouring or polishing pads	30%	kg
7615.109	Other	30%	kg
7615.20	Sanitary ware and parts thereof:		
7615.201	Sanitary ware	30%	kg
7615.202	Parts	10%	kg

First Schedule

CHAPTER 76-*Continued*

Aluminium and articles thereof-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
76.16	**Other articles of aluminium.**		
7616.10	Nails, tacks, staples (other than those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles.....	10%	kg
7616.90	Other:		
7616.901	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire.....	10%	kg
7616.902	Expanded metal.....	10%	kg
7616.909	Other.....	10%	kg

First Schedule

Chapter 77

(Reserved for possible future use in the Harmonised System)

First Schedule

Chapter 78

Lead and Articles thereof

Note

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and Rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles," of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

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Chapter 78 - *Continued*

Lead and Articles thereof - *Continued*

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles," of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length.The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 7801.00), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading No. 78.04 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

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Chapter 78 - *Continued*

Lead and Articles thereof - *Continued*

(e) Tubes and Pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross- sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded,cone-shaped or fitted with flanges, collars or rings.

Subheading Note

1. In this Chapter the expression "refined lead" means:

Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other Elements

Element		Limiting content % by weight
Ag	Silver	0.02
As	Arsenic	0.005
Bi	Bismuth	0.05
Ca	Calcium	0.002
Cd	Cadmium	0.002
Cu	Copper	0.08
Fe	Iron	0.002
S	Sulphur	0.002
Sb	Antimony	0.005
Sn	Tin	0.005
Zn	Zinc	0.002
Other (for example Te), each		0.001

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Chapter 78 - Continued

Lead and Articles thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
7801.00	Unwrought lead.....	Free	kg
7802.00	Lead waste and scrap.....	30%	kg
7803.00	Lead bars, rods, profiles and wire...	Free	kg
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.		
7804.10	Plates, sheets, strip and foil.....	10%	kg
7804.20	Powders and flakes.....	10%	kg
7805.00	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).....	10%	kg
7806.00	Other articles of lead.....	10%	kg

Chapter 79

Zinc and Articles thereof

Note

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including

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Chapter 79 - *Continued*

Zinc and Articles thereof - *Continued*

"flattened circles" and "modified rectangles," of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles," of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

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Chapter 79 - *Continued*

Zinc and Articles thereof - *Continued*

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 7901.00) coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading No. 7905.00 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross- section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

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Chapter 79 - *Continued*

Zinc and Articles thereof - *Continued*

Sub-heading Note

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Zinc, not alloyed

Metal containing by weight at least 97.5% of zinc.

(b) Zinc alloys

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

(c) Zinc dust

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
7901.00	**Unwrought zinc**.....	Free	kg
7902.00	**Zinc waste and scrap**.....	Free	kg
79.03	**Zinc dust, powders and flakes.**		
7903.10	Zinc dust.....	10%	kg
7903.90	Other.....	10%	kg

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Chapter 79 - *Continued*

Zinc and Articles thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
7904.00	**Zinc bars, rods, profiles and wire.....**	Free	kg
7905.00	**Zinc plates, sheets, strip and foil....**	10%	kg
7906.00	**Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).....**	10%	kg
79.07	**Other articles of zinc**		
7907.10	Gutters, roof capping, skylight frames and other fabricated building components.....	10%	kg
7907.90	Other.....	10%	kg

Chapter 80

Tin and Articles thereof

Note

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length.

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Chapter 80 - *Continued*

Tin and Articles thereof - *Continued*

The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

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Chapter 80 - *Continued*

Tin and Articles thereof - *Continued*

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 8001.00), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings Nos. 8004.00 and 80.05 apply, *inter alia,* to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent,threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

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Chapter 80 - *Continued*

Tin and Articles thereof - *Continued*

Sub-heading Note

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Tin, not alloyed

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

TABLE - Other Elements

Element		Limiting content % by weight
Bi	Bismuth	0.1
Cu	Copper	0.4

(b) Tin alloys

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

(i) the total content by weight of such other elements exceeds 1%; or

(ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

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Chapter 80 - *Continued*

Tin and Articles thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8001.00	**Unwrought tin**	Free	kg
8002.00	**Tin waste and scrap**	Free	kg
8003.00	**Tin bars, rods, profiles and wire**	Free	kg
8004.00	**Tin plates, sheets and strip, of a thickness exceeding 0.2 mm**	10%	kg
80.05	**Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.**		
8005.10	Foil	10%	kg
8005.20	Powders and flakes	10%	kg
8006.00	**Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)**	10%	kg
8007.00	**Other articles of tin**	10%	kg

Chapter 81

Other Base Metals; Cermets; Articles thereof

Sub-heading Note

1. Note 1 to Chapter 74, defining "bars and rods", "profiles", "wire" and "plates, sheets, strip and foil" applies, *mutatis mutandis*, to this Chapter.

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Chapter 81 - *Continued*

Other Base Metals; Cermets; Articles thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
81.01	**Tungsten (wolfram) and articles thereof, including waste and scrap.**		
8101.001	Unwrought tungsten; tungsten waste and scrap.....	Free	kg
8101.002	Wrought tungsten and articles of tungsten.....	Free	kg
81.02	**Molybdenum and articles thereof, including waste and scrap.**		
8102.001	Unwrought molybdenum; molybdenum waste and scrap.....	Free	kg
8102.002	Wrought molybdenum and articles of molybdenum.....	Free	kg
81.03	**Tantalum and articles thereof, including waste and scrap.**		
8103.10	Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders.....	Free	kg
8103.90	Other.....	Free	kg
81.04	**Magnesium and articles thereof, including waste and scrap.**		
8104.10	Unwrought magnesium.....	Free	kg
8104.20	Waste and scrap.....	Free	kg
8104.30	Raspings, turnings and granules, graded according to size; powders...	Free	kg

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Chapter 81 - *Continued*

Other Base Metals; Cermets; Articles thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8104.90	Other:		
8104.901	Wrought bars, rods, angles, shapes and sections of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium..	Free	kg
8104.909	Other.....	Free	kg
81.05	**Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.**		
8105.10	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powders.....	Free	kg
8105.90	Other.....	Free	kg
8106.00	**Bismuth and articles thereof, including waste and scrap.....**	Free	kg
81.07	**Cadmium and articles thereof, including waste and scrap.**		
8107.10	Unwrought cadmium; waste and scrap; powders.....	Free	kg
8107.90	Other.....	Free	kg

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Chapter 81 - *Continued*

Other Base Metals; Cermets; Articles thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
81.08	**Titanium and articles thereof, including waste and scrap.**		
8108.10	Unwrought titanium; waste and scrap...	Free	kg
8108.90	Other.....	Free	kg
81.09	**Zirconium and articles thereof, including waste and scrap.**		
8109.10	Unwrought zirconium; waste and scrap; powders.....	Free	kg
8109.90	Other.....	Free	kg
8110.00	**Antimony and articles thereof, including waste and scrap.....**	Free	kg
8111.00	**Manganese and articles thereof, including waste and scrap.....**	Free	kg
81.12	**Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.**		
8112.10	Beryllium:		
8112.11	Unwrought; waste and scrap; powders..	Free	kg
8112.19	Other.....	Free	kg
8112.20	Chromium.....	Free	kg
8112.30	Germanium.....	Free	kg
8112.40	Vanadium.....	Free	kg

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Chapter 81 - *Continued*

Other Base Metals; Cermets; Articles thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8112.90	Other:		
8112.91	Unwrought; waste and scrap; powders.	Free	kg
8112.99	Other.....	Free	kg
8113.00	**Cermets and articles thereof, including waste and scrap.....**	Free	kg

Chapter 82

Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts thereof of Base Metal

Notes

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading No. 8209.00, this Chapter covers only articles with a blade, working edge, working surface or other working part of:

   (a) Base metal;

   (b) Metal carbides or cermets;

   (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or

   (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

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Chapter 82 - *Continued*

Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts thereof of Base Metal - *Continued*

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No. 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

   Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading No. 85.10.

3. Sets consisting of one or more knives of heading No. 82.11 and at least an equal number of articles of heading No. 82.15 are to be classified in heading No. 82.15.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
82.01	**Hand tools, the following: spades, shovels, mattocks, picks, hoes; forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.**		
8201.10	Spades and shovels.....	Free	kg and No
8201.20	Forks.....	Free	kg and No
8201.30	Mattocks, picks, hoes and rakes:		
8201.301	Mattocks.....	Free	kg and No
8201.302	Picks.....	Free	kg and No
8201.303	Hoes.....	Free	kg and No
8201.304	Rakes.....	Free	kg and No
8201.40	Axes, bill hooks and similar hewing tools:		
8201.401	Axes.....	Free	kg and No

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Chapter 82 - *Continued*

Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts thereof of base metal - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8201.402	Machettes (cutlasses).....	Free	kg and No
8201.409	Other.....	Free	kg and No
8201.50	Secateurs and similar one-handed pruners and shears (including poultry shears).....	10%	kg and No
8201.60	Hedge shears, two-handed pruning shears and similar two-handed shears..	Free	kg and No
8201.90	Other hand tools of a kind used in agriculture, horticulture or forestry.	Free	kg
82.02	**Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).**		
8202.10	Hand saws.....	10%	kg
8202.20	Band saw blades.....	10%	kg
8202.30	Circular saw blades (including slitting or slotting saw blades).....	10%	kg
8202.40	Chain saw blades.....	10%	kg
8202.90	Other saw blades.....	10%	kg
82.03	**Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.**		
8203.10	Files, rasps and similar tools.....	10%	kg and No
8203.20	Pliers (including cutting pliers), pincers, tweezers and similar tools...	10%	kg and No

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Chapter 82 - *Continued*
Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts thereof of base metal - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8203.30	Metal cutting shears and similar tools.....	10%	kg and No
8203.40	Ripe-cutters, bolt croppers, perforating punches and similar tools...	10%	kg and No
82.04	**Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.**		
8204.10	Hand-operated spanners and wrenches..	10%	kg and No
8204.20	Interchangeable spanner sockets with or without handles.....	10%	kg and No
82.05	**Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.**		
8205.10	Drilling, threading or tapping tools.	10%	kg
8205.20	Hammers and sledge hammers.....	10%	kg
8205.30	Planes, chisels, gouges and similar cutting tools for working wood.....	10%	kg
8205.40	Screwdrivers.....	10%	kg
8205.50	Other hand tools (including glaziers' diamonds):		
8205.51	Household tools.....	30%	kg
8205.59	Other.....	10%	kg
8205.60	Blow lamps.....	10%	kg
8205.70	Vices, clamps and the like.....	10%	kg

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Chapter 82 - *Continued*
Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts thereof of base metal - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8205.80	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.....	10%	kg
8205.90	Sets of articles of two or more of the foregoing subheadings.....	10%	kg
82.06	**Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale.**		
8206.001	Household tools.....	30%	kg
8206.009	Other.....	10%	kg
82.07	**Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.**		
8207.10	Rock drilling or earth boring tools....	10%	kg
8207.20	Dies for drawing or extruding metal....	10%	kg
8207.30	Tools for pressing, stamping or punching.....	10%	kg
8207.40	Tools for tapping or threading.....	10%	kg
8207.50	Tools for drilling, other than for rock drilling.....	10%	kg
8207.60	Tools for boring or broaching.....	10%	kg
8207.70	Tools for milling.....	10%	kg
8207.80	Tools for turning.....	10%	kg
8207.90	Other interchangeable tools.....	10%	kg

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Chapter 82 - *Continued*
Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts thereof of base metal - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
82.08	**Knives and cutting blades, for machines or for mechanical appliances.**		
8208.10	For metal working.....	10%	kg
8208.20	For wood working.....	10%	kg
8208.30	For kitchen appliances or for machines used in the food industry:		
8208.301	For kitchen appliances.....	10%	kg
8208.309	Other.....	10%	kg
8208.40	For agricultural, horticultural or forestry machines:		
8208.401	For lawn mowers.....	10%	kg
8208.409	Other.....	10%	kg
8208.90	Other.....	10%	kg
8209.00	**Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets.....**	10%	kg
82.10	**Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.**		
8210.001	Coffee-mills.....	30%	kg
8210.002	Mincers.....	30%	kg
8210.003	Juice extractors.....	30%	kg
8210.004	Ice cream freezers.....	30%	kg
8210.009	Other.....	30%	kg
82.11	**Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor.**		

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Chapter 82 - *Continued*

Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts thereof of base metal - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8211.10	Sets of assorted articles.....	30%	kg
8211.90	Other:		
8211.91	Table knives having fixed blades....	30%	kg
8211.92	Other knives having fixed blades:		
8211.921	Household.....	30%	kg
8211.929	Other.....	10%	kg
8211.93	Knives having other than fixed blades:		
8211.931	Household.....	30%	kg
8211.939	Other.....	10%	kg
8211.94	Blades.....	10%	kg
82.12	**Razors and razor blades (including razor blade blanks in strips).**		
8212.10	Razors.....	30%	kg
8212.20	Safety razor blades, including razor blade blanks in strips:		
8212.201	Safety razor blades.....	45%	kg
8212.209	Other.....	10%	kg
8212.90	Other parts.....	30%	kg
82.13	**Scissors, tailors' shears and similar shears, and blades therefor.**		
8213.001	Tailors' and dressmakers' shears.....	10%	kg
8213.002	For use in agriculture, horticulture or industry.....	10%	kg
8213.009	Other.....	10%	kg

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Chapter 82 - *Continued*

Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts thereof of base metal - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
82.14	**Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).**		
8214.10	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor.....	10%	kg
8214.20	Manicure or pedicure sets and instruments (including nail files).....	10%	kg
8214.90	Other:		
8214.901	For use in agriculture, horticulture or industry.....	10%	kg
8214.909	Other.....	10%	kg
82.15	**Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.**		
8215.10	Sets of assorted articles containing at least one article plated with precious metal.....	30%	kg
8215.20	Other sets of assorted articles.....	30%	kg
8215.90	Other:		
8215.91	Plated with precious metal.....	30%	kg
8215.99	Other.....	30%	kg

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Chapter 83

Miscellaneous articles of base metal

Notes

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of Heading No. 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter

2. For the purposes of heading No. 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
83.01	**Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.**		
8301.10	Padlocks.....	10%	kg
8301.20	Locks of a kind used for motor vehicles.....	10%	kg
8301.30	Locks of a kind used for furniture....	10%	kg
8301.40	Other locks.....	10%	kg
8301.50	Clasps and frames with clasps, incorporating locks.....	10%	kg
8301.60	Parts.....	10%	kg
8301.70	Keys presented separately.....	10%	kg

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Chapter 83 - *Continued*

Miscellaneous articles of base metal - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
83.02	**Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.**		
8302.001	Hinges	10%	kg
8302.002	Castors	10%	kg
8302.003	Other mountings, fittings and similar articles suitable for motor vehicles	10%	kg
8302.004	Other mountings, fittings and similar articles suitable for buildings	10%	kg
8302.005	Other mountings, fittings and similar articles suitable for furniture	10%	kg
8302.009	Other	10%	kg
8303.00	**Armoured or reinforced safes, strongboxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.**	10%	kg
83.04	**Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 94.03.**		
8304.001	Filing cabinets	20%	kg
8304.002	Card-index cabinets	20%	kg
8304.009	Other	10%	kg

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Chapter 83 - *Continued*

Miscellaneous articles of base metal - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
83.05	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.		
8305.10	Fittings for loose-leaf binders or files	10%	kg
8305.20	Staples in strips	30%	kg
8305.90	Other, including parts:		
8305.901	Paper clips	30%	kg
8305.909	Other	10%	kg
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.		
8306.10	Bells, gongs and the like	30%	kg
8306.20	Statuettes and other ornaments	30%	kg
8306.30	Photograph, picture or similar frames; mirrors	30%	kg
8307.00	Flexible tubing of base metal, with or without fittings	10%	kg
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.		
8308.10	Hooks, eyes and eyelets	10%	kg

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Chapter 83 - *Continued*

Miscellaneous articles of base metal - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8308.20	Tubular or bifurcated rivets.....	10%	kg
8308.90	Other, including parts.....	10%	kg
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.		
8309.10	Crown corks.....	30%	kg
8309.90	Other:		
8309.901	Bottle caps.....	30%	kg
8309.909	Other.....	10%	kg
8310.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05.	45%	kg
83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding, or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.		
8311.10	Coated electrodes of base metal, for electric arc-welding:		
8311.101	Of non-alloy steel.....	30%	kg
8311.109	Of other base metal.....	10%	kg

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Chapter 83 - *Continued*

Miscellaneous articles of base metal - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8311.20	Cored wire of base metal, for electric arc-welding.....	30%	kg
8311.30	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame.....	30%	kg
8311.90	Other, including parts.....	10%	kg

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SECTION XV1

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes.

1. This Section does not cover:

(a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading No.4010.00); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading No. 40.16);

(b) Articles of leather or of composition leather (heading No.4204.00) or of furskin (heading No.4303.00), of a kind used in machinery or mechanical appliances or for other technical uses;

(c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);

(d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or section XV);

(e) Transmission or conveyor belts of textile material (heading No. 5910.00) or other articles of textile material for technical uses (heading No. 5911.00);

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos. 71.02 to 71.04, or articles wholly of such stones of heading No. 71.16, except unmounted worked sapphires and diamonds for styli (heading No. 85.22);

(g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(h) Drill pipe (heading No. 73.04);

(ij) Endless belts of metal wire or strip (Section XV);

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SECTION XV1 - *Continued*

MACHINERY AND MECHANICAL APPLIANCES: ELECTRICAL EQUIPMENT: PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES - *Continued*

(k) Articles of Chapter 82 or 83;

(l) Articles of Section XV11;

(m) Articles of Chapter 90;

(n) Clocks, watches or other articles of Chapter 91;

(o) Interchangeable tools of heading No. 82.07 or brushes of a kind used as parts of machines of heading No. 96.03; similiar inter-changeable tools are to be classified according to the constituent material of their working part (for example,in Chapter 40, 42, 43, 45 or 59 or heading No. 6804.00 or 6909.00); or

(p) Articles of Chapter 95.

2. Subject to Note 1 to this section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading No. 8484.00, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

(a) Parts which are goods included in any of the headings of Chapters 84 or 85 (other than headings Nos. 84.85 and 8548.00) are in all cases to be classified in their respective headings;

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading No. 84.79 or 85.43) are to be classified with the machines of that kind. However, parts which are equally suitable for use principally with the goods headings Nos. 85.17 and 85.25 to 85.28 are to be classified in heading No. 85.17;

(c) All other parts are to be classified in heading No. 84.85 or 8548.00.

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SECTION XVI - *Continued*

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES - *Continued*

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

CHAPTER 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

Notes.

1. This Chapter does not cover:

   (a) Millstones, grindstones or other articles of Chapter 68;

   (b) Appliances or machinery (for example, pumps) or parts thereof, of ceramic material (Chapter 69);

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

(c) Laboratory glassware (heading No. 7017.00); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading No. 70.19 or 70.20);

(d) Articles of heading No. 73.21 or 7322.00 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);

(e) Electro-mechanical tools for working in the hand, of heading No.85.08 or electro-mechanical domestic appliances of heading No. 85.09; or

(f) Hand-operated mechanical floor sweepers,not motorised (heading No. 96.03).

2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.24 and at the same time to a description in one or other of the headings Nos. 84.25 to 8480.00 is to be classified under the appropriate heading of the former group and not the latter.

Heading No. 84.19 does not, however, cover:

(a) Germination plant, incubators or brooders (heading No. 84.36);

(b) Grain dampening machines (heading No. 84.37);

(c) Diffusing apparatus for sugar juice extraction (heading No. 84.38);

(d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 84.51) or

(e) Machinery or plant, designed for mechanical operation,in which a change of temperature, even if necessary, is subsidiary.

Heading No. 84.22 does not cover:

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

(a) Sewing machines for closing bags or similar containers (heading No. 84.52); or

(b) Office machinery of heading No. 84.72.

3. A machine-tool for working any material which answers to a description in heading No. 84.56 and at the same time to a description in heading No. 8457.00, 8458.00, 84.59, 8460.00, 84.61, 8464.00 or 8465.00 is to be classified in heading No. 84.56.

4. Heading No. 8457.00 applies only to machine-tools for working metal (other than lathes) which can carry out different types of machining operations either:

(a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),

(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position work-piece (unit construction machines, single station), or

(c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5. (A) For the purposes of heading No.84.71, the expression "automatic data processing machines" means:

(a) Digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; a and, (4) executing, without human intervention, processing program which requires them to modify their execution, by logical decision during the processing run;

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

(b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;

(c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately-housed units. A unit is to be regarded as being part of the complete system if it meets all the following conditions:

(a) it is connectable to the central processing unit either directly or through one or more other units;

(b) it is specifically designed as part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system).

Such units presented separately are also to be classified in heading No. 84.71.

Heading No. 84.71 does not cover machines incorporating or working in conjunction with an a utomatic data processing machine and performing a specific function. Such machines are classified in the headings appropriate to their respective functions or, failing that, in residual headings.

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

6. Heading No. 8482.00 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading No. 73.26.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.79. Heading No. 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
84.01	**Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.**		
8401.10	Nuclear reactors	10%	kg and No
8401.20	Machinery and apparatus for isotopic separation, and parts thereof.....	10%	kg
8401.30	Fuel elements (cartridges), non-irradiated.....	10%	kg
8401.40	Parts of nuclear reactors.....	10%	kg

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
84.02	**Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers.**		
8402.001	Boilers.....	10%	kg and No
8402.002	Parts.....	10%	kg
84.03	**Central heating boilers other than those of heading No. 84.02.**		
8403.10	Boilers.....	10%	kg and No
8403.90	Parts.....	10%	kg
84.04	**Auxiliary plant for use with boilers of heading No. 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.**		
8404.10	Auxiliary plant for use with boilers of heading No. 84.02 or 84.03.....	10%	kg
8404.20	Condensers for steam or other vapour power units.....	10%	kg and No
8404.90	Parts.....	10%	kg
84.05	**Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.**		
8405.10	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.....	10%	kg

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8405.90	Parts	10%	kg
84.06	**Steam turbines and other vapour turbines.**		
8406.10	Turbines:		
8406.11	For marine propulsion	10%	kg and No
8406.19	Other	10%	kg and No
8406.90	Parts	10%	kg
84.07	**Spark-ignition reciprocating or rotary internal combustion piston engines.**		
8407.10	Aircraft engines	10%	kg and No
8407.20	Marine propulsion engines:		
8407.21	Outboard motors	10%	kg and No
8407.29	Other	10%	kg and No
8407.30	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
8407.31	Of a cylinder capacity not exceeding 50 cc	10%	kg and No
8407.32	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	10%	kg and No
8407.33	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	10%	kg and No
8407.34	Of a cylinder capacity exceeding 1,000 cc	10%	kg and No
8407.90	Other engines	10%	kg and No
84.08	**Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).**		
8408.10	Marine propulsion engines	10%	kg and No
8408.20	Engines of a kind used for the propulsion of vehicles of Chapter 87.	10%	kg and No
8408.90	Other engines	10%	kg and No

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
84.09	**Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08.**		
8409.10	For aircraft engines.....	10%	kg
8409.90	Other:		
8409.91	Suitable for use solely or principally with spark-ignition internal combustion piston engines:		
8409.911	For road motor vehicles.....	10%	kg
8409.912	For marine craft.....	10%	kg
8409.919	Other.....	10%	kg
8409.99	Other:		
8409.991	For road motor vehicles.....	10%	kg
8409.992	For marine craft.....	10%	kg
8409.999	Other.....	10%	kg
84.10	**Hydraulic turbines, water wheels, and regulators therefor.**		
8410.10	Hydraulic turbines and water wheels..	10%	kg and No
8410.90	Parts, including regulators.....	10%	kg
84.11	**Turbo-jets, turbo-propellers and other gas turbines.**		
8411.10	Turbo-jets.....	10%	kg and No
8411.20	Turbo-propellers.....	10%	kg and No
8411.80	Other gas turbines.....	10%	kg and No
8411.90	Parts:		
8411.91	Of turbo-jets or turbo-propellers...	10%	kg
8411.99	Other.....	10%	kg
84.12	**Other engines and motors.**		
8412.001	Reaction engines other than turbo-jets.....	10%	kg and No
8412.009	Other, including parts.....	10%	kg

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
84.13	**Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.**		
8413.10	Pumps fitted or designed to be fitted with a measuring device:		
8413.11	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages.....	10%	kg and No
8413.19	Other.....	10%	kg and No
8413.20	Hand pumps, other than those of subheading No. 8413.11 or 8413.19.....	10%	kg andNo
8413.30	Fuel, lubricating or cooling medium pumps for internal combustion piston engines.....	10%	kg and No
8413.40	Concrete pumps.....	10%	kg and No.
8413.50	Other reciprocating positive displacement pumps.....	10%	kg and No
8413.60	Other rotary positive displacement pumps.....	10%	kg and No
8413.70	Other centrifugal pumps.....	10%	kg and No
8413.80	Other pumps; liquid elevators:		
8413.81	Pumps.....	10%	kg and No
8413.82	Liquid elevators.....	10%	kg and No
8413.90	Parts:		
8413.91	Of pumps:		
8413.911	For the pumps of subheading No. 8413.30.....	10%	kg
8413.919	Other.....	10%	kg
8413.92	Of liquid elevators.....	10%	kg

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
84.14	**Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.**		
8414.10	Vacuum pumps.....	10%	kg and No
8414.20	Hand or foot-operated air pumps.....	10%	kg and No
8414.30	Compressors of a kind used in refrigerating equipment.....	10%	kg and No
8414.40	Air compressors mounted on a wheeled chassis for towing.....	10%	kg and No
8414.50	Fans:		
8414.51	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:		
8414.511	Table.....	45%	kg and No
8414.512	Floor.....	45%	kg and No
8414.513	Ceiling or roof.....	30%	kg and No
8414.519	Other.....	45%	kg and No
8414.59	Other.....	10%	kg and No
8414.60	Hoods having a maximum horizontal side not exceeding 120 cm.....	10%	kg and No
8414.80	Other.....	10%	kg and No
8414.90	Parts.....	10%	kg
84.15	**Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.**		
8415.10	Window or wall types, self-contained.	45%	kg and No

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8415.80	Other:		
8415.81	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle.....	45%	kg and No
8415.82	Other, incorporating a refrigerating unit.....	45%	kg and No
8415.83	Not incorporating a refrigerating unit.....	45%	kg and No
8415.90	Parts.....	10%	kg
8416.00	**Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.....**	10%	kg
84.17	**Industrial or laboratory furnaces and ovens, including incinerators, non-electric.**		
8417.10	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals.....	10%	kg
8417.20	Bakery ovens, including biscuit ovens	10%	kg
8417.80	Other.....	10%	kg
8417.90	Parts.....	10%	kg
84.18	**Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15.**		
8418.10	Combined refrigerator-freezers, fitted with separate external doors:		
8418.101	Frost free, electrical.....	45%	kg and No

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8418.102	Other, electrical.....	45%	kg and No
8418.103	Non-electrical.....	45%	kg and No
8418.20	Refrigerators, household type:		
8418.21	Compression-type:		
8418.211	Frost free, electrical.....	45%	kg and No
8418.212	Other, electrical.....	45%	kg and No
8418.213	Non-electrical.....	45%	kg and No
8418.22	Absorption-type, electrical.....	45%	kg and No
8418.29	Other:		
8418.291	Electrical.....	45%	kg and No
8418.292	Non-electrical.....	45%	kg and No
8418.30	Freezers of the chest type, not exceeding 800 litre capacity.....	45%	kg and No
8418.40	Freezers of the upright type, not exceeding 900 litre capacity.....	45%	kg and No
8418.50	Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture.....	30%	kg
8418.60	Other refrigerating or freezing equipment; heat pumps:		
8418.61	Compression-type units whose condensors are heat exchangers.....	45%	kg
8418.69	Other.....	45%	kg
8418.90	Parts:		
8418.91	Furniture designed to receive refrigerating or freezing equipment.	10%	kg
8418.99	Other.....	10%	kg

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
84.19	**Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters; non-electric.**		
8419.10	Instantaneous or storage water heaters, non-electric:		
8419.101	For domestic use.....	45%	kg and No
8419.109	Other.....	10%	kg and No
8419.20	Medical, surgical or laboratory sterilisers.....	10%	kg
8419.30	Dryers:		
8419.31	For agricultural products.....	10%	kg
8419.32	For wood, paper pulp, paper or paperboard.....	10%	kg
8419.39	Other.....	10%	kg
8419.40	Distilling or rectifying plant.....	10%	kg
8419.50	Heat exchange units.....	10%	kg
8419.60	Machinery for liquefying air or other gases.....	10%	kg
8419.80	Other machinery, plant and equipment:		
8419.81	For making hot drinks or for cooking or heating food.....	10%	kg
8419.89	Other.....	10%	kg
8419.90	Parts.....	10%	kg

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
84.20	**Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.**		
8420.10	Calendering or other rolling machines	10%	kg
8420.90	Parts:		
8420.91	Cylinders	10%	kg
8420.99	Other	10%	kg
84.21	**Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.**		
8421.10	Centrifuges, including centrifugal dryers:		
8421.11	Cream separators	10%	kg
8421.12	Clothes dryers:		
8421.121	For domestic use	45%	kg and No
8421.129	Other	10%	kg
8421.19	Other	10%	kg
8421.20	Filtering or purifying machinery and apparatus for liquids:		
8421.21	For filtering or purifying water	10%	kg
8421.22	For filtering or purifying beverages other than water	10%	kg
8421.23	Oil or petrol-filters for internal combustion engines:		
8421.231	Oil filters	30%	kg
8421.232	Petrol filters	30%	kg
8421.29	Other	10%	kg
8421.30	Filtering or purifying machinery and apparatus for gases:		
8421.31	Intake air filters for internal combustion engines	30%	kg
8421.39	Other	10%	kg

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8421.90	Parts:		
8421.91	Of centrifuges, including centrifugal dryers:		
8421.911	For the clothes-dryers of sub-heading No. 8421.121.....	10%	kg
8421.919	Other.....	10%	kg
8421.99	Other.....	10%	kg
84.22	**Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages.**		
8422.10	Dish washing machines:		
8422.11	Of the household type.....	30%	kg and No
8422.19	Other.....	10%	kg and No
8422.20	Machinery for cleaning or drying bottles or other containers.....	10%	kg
8422.30	Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers, machinery for aerating beverages.....	10%	kg
8422.40	Other packing or wrapping machinery..	10%	kg
8422.90	Parts.....	10%	kg

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
84.23	**Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.**		
8423.10	Personal weighing machines (including baby scales); household scales.....	30%	kg
8423.20	Scales for continuous weighing of goods on conveyors.....	10%	kg
8423.30	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales.....	10%	kg
8423.80	Other weighing machinery.....	10%	kg
8423.90	Weighing machine weights of all kinds; parts of weighing machinery...	10%	kg
84.24	**Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.**		
8424.10	Fire extinguishers, whether or not charged.....	Free	kg
8424.20	Spray guns and similar appliances....	10%	kg
8424.30	Steam or sand blasting machines and similar jet projecting machines.....	10%	kg

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8424.80	Other appliances:		
8424.81	Agricultural or horticultural.....	Free	kg
8424.89	Other:		
8424.891	For domestic use.....	10%	kg
8424.899	Other.....	10%	kg
8424.90	Parts.....	10%	kg
84.25	**Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.**		
8425.10	Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles.....	10%	kg
8425.20	Pit-head winding gear; winches specially designed for use underground.....	10%	kg
8425.30	Other winches; capstans.....	10%	kg
8425.40	Jacks; hoists of a kind used for raising vehicles:		
8425.401	Portable jacks for road motor vehicles.....	10%	kg
8425.409	Other.....	10%	kg
84.26	**Derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.**		
8426.10	Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:		
8426.11	Overhead travelling cranes on fixed support.....	10%	kg
8426.12	Mobile lifting frames on tyres and straddle carriers.....	10%	kg and No

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8426.19	Other	10%	kg
8426.20	Tower cranes	10%	kg
8426.30	Portal or pedestal jib cranes	10%	kg
8426.40	Other machinery, self propelled:		
8426.41	On tyres	10%	kg and No
8426.49	Other	10%	kg
8426.90	Other machinery:		
8426.91	Designed for mounting on road vehicles	10%	kg
8426.99	Other	10%	kg
84.27	**Fork-lift trucks; other works trucks fitted with lifting or handling equipment.**		
8427.10	Self-propelled trucks powered by an electric motor:	10%	kg and No
8427.20	Other self-propelled trucks	10%	kg and No
8427.90	Other trucks	10%	kg and No
84.28	**Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).**		
8428.001	Lifts and skip hoists	10%	kg
8428.002	Pneumatic elevators and conveyors	10%	kg
8428.003	Other continuous-action elevators and conveyors, for goods or materials	10%	kg
8428.004	Escalatos and moving walkways	10%	kg
8428.009	Other machinery	10%	kg

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
84.29	**Self-propelled bulldozers, angle-dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.**		
8429.10	Bulldozers and angledozers:		
8429.11	Track laying	5%	kg
8429.19	Other	5%	kg
8429.20	Graders and levellers	5%	kg
8429.30	Scrapers	5%	kg
8429.40	Tamping machines and road rollers:		
8429.401	Tamping machines	5%	kg
8429.402	Road rollers	5%	kg
8429.50	Mechanical shovels, excavators and shovel loaders:		
8429.51	Front-end shovel loaders	5%	kg
8429.52	Machinery with a 360^0 revolving superstructure	5%	kg
8429.59	Other	5%	kg
84.30	**Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.**		
8430.10	Pile-drivers and pile-extractors	5%	kg
8430.20	Snow-ploughs and snow-blowers	5%	kg
8430.30	Coal or rock cutters and tunnelling machinery:		
8430.31	Self-propelled	5%	kg
8430.39	Other	5%	kg

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8430.40	Other boring or sinking machinery:		
8430.41	Self-propelled.....	5%	kg
8430.49	Other.....	5%	kg
8430.50	Other machinery, self-propelled.....	5%	kg
8430.60	Other machinery, not self-propelled..	5%	kg
84.31	**Parts suitable for use solely or principally with the machinery of headings Nos. 84.25 to 84.30.**		
8431.10	Of machinery of heading No. 84.25....	10%	kg
8431.20	Of machinery of heading No. 84.27....	10%	kg
8431.30	Of machinery of heading No. 84.28:		
8431.31	Of lifts, skip hoists or escalators.	10%	kg
8431.39	Other.....	10%	kg
8431.40	Of machinery of heading No. 84.26, 84.29 or 84.30:		
8431.41	Buckets, shovels, grabs and grips...	5%	kg
8431.42	Bulldozers or angledozer blades.....	5%	kg
8431.43	Parts of boring or sinking machinery of subheading No. 8430.41 or 8430.49	5%	kg
8431.49	Other:		
8431.491	Of machinery of heading No. 84.29 or 84.30.....	5%	kg
8431.499	Other.....	10%	kg
84.32	**Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.**		
8432.10	Ploughs.....	Free	kg and No
8432.20	Harrows, scarifiers, cultivators, weeders and hoes:		
8432.21	Disc harrows.....	Free	kg and No
8432.29	Other.....	Free	kg
8432.30	Seeders, planters and transplanters..	Free	kg
8432.40	Manure spreaders and fertiliser distributors.....	Free	kg

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8432.80	Other machinery:		
8432.801	Lawn or sports-ground rollers.....	30%	kg
8432.809	Other.....	Free	kg
8432.90	Parts:		
8432.901	Of lawn or sport-ground rollers of sub-heading No. 8432.801.....	10%	kg
8432.909	Other.....	Free	kg
84.33	**Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37.**		
8433.10	Mowers for lawns, parks or sports-grounds.....	30%	kg and No
8433.20	Other mowers, including cutter bars for tractor mounting.....	Free	kg
8433.30	Other haymaking machinery.....	Free	kg
8433.40	Straw or fodder balers, including pick-up balers.....	Free	kg
8433.50	Other harvesting machinery; threshing machinery:		
8433.51	Combine harvester-threshers.....	Free	kg and No
8433.52	Other threshing machinery.....	Free	kg
8433.53	Root or tuber harvesting machines...	Free	kg
8433.59	Other:		
8433.591	Sugar-cane harvesters.....	Free	kg and No
8433.599	Other.....	Free	kg and No
8433.60	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce.....	Free	kg

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8433.90	Parts:		
8433.901	Of mowers for lawns, parks or sports-grounds of sub-heading No. 8433.10.....	10%	kg
8433.909	Other.....	Free	kg
84.34	**Milking machines and dairy machinery.**		
8434.10	Milking machines.....	Free	kg
8434.20	Dairy machinery.....	Free	kg
8434.90	Parts.....	Free	kg
84.35	**Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.**		
8435.10	Machinery.....	10%	kg
8435.90	Parts.....	10%	kg
84.36	**Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.**		
8436.10	Machinery for preparing animal feeding stuffs.....	Free	kg
8436.20	Poultry-keeping machinery; poultry incubators and brooders:		
8436.21	Poultry incubators and brooders.....	Free	kg
8436.29	Other.....	Free	kg
8436.80	Other machinery:		
8436.801	Bee-keeping machinery.....	Free	kg
8436.809	Other.....	Free	kg
8436.90	Parts:		
8436.91	Of poultry-keeping machinery or poultry incubators and brooders.....	Free	kg
8436.99	Other.....	Free	kg

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
84.37	**Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.**		
8437.10	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables.....	Free	kg
8437.80	Other machinery.....	10%	kg
8437.90	Parts:		
8437.901	Of the machines of sub-heading No. 8437.10.....	Free	kg
8437.909	Other.....	10%	kg
84.38	**Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.**		
8438.10	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products.....	10%	kg
8438.20	Machinery for the manufacture of confectionery, cocoa or chocolate....	10%	kg
8438.30	Machinery for sugar manufacture:		
8438.301	Grooved rollers, trash plates, scraper tips and mill chain sprockets.....	20%	kg
8438.309	Other.....	10%	kg
8438.40	Brewery machinery.....	10%	kg
8438.50	Machinery for the preparation of meat or poultry.....	10%	kg

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8438.60	Machinery for the preparation of fruits, nuts or vegetables.....	10%	kg
8438.80	Other machinery.....	10%	kg
8438.90	Parts:		
8438.901	Of the machines of sub-heading No. 8438.301.....	20%	kg
8438.909	Other.....	10%	kg
84.39	**Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.**		
8439.10	Machinery for making pulp of fibrous cellulosic material.....	10%	kg
8439.20	Machinery for making paper or paperboard.....	10%	kg
8439.30	Machinery for finishing paper or paperboard.....	10%	kg
8439.90	Parts.....	10%	kg
84.40	**Book-binding machinery, including book-sewing machines.**		
8440.10	Machinery.....	10%	kg
8440.90	Parts.....	10%	kg
84.41	**Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.**		
8441.10	Cutting machines.....	10%	kg
8441.20	Machines for making bags, sacks or envelopes.....	10%	kg
8441.30	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding...	10%	kg
8441.40	Machines for moulding articles in paper pulp, paper or paperboard.....	10%	kg
8441.80	Other machinery.....	10%	kg
8441.90	Parts.....	10%	kg

CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
84.42	**Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 84.56 to 8465.00), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).**		
8442.10	Phototype-setting and composing machines.....	10%	kg
8442.20	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device.....	10%	kg
8442.30	Other machinery, apparatus and equipment.....	10%	kg
8442.40	Parts of the foregoing machinery, apparatus or equipment.....	10%	kg
8442.50	Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).....	10%	kg
84.43	**Printing machinery; machines for uses ancillary to printing.**		
8443.10	Offset printing machinery.....	10%	kg
8443.20	Letterpress printing machinery, excluding flexographic printing.....	10%	kg
8443.30	Flexographic printing machinery.....	10%	kg

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8443.40	Gravure printing machinery.....	10%	kg
8443.50	Other printing machinery.....	10%	kg
8443.60	Machines for uses ancillary to printing.....	10%	kg
8443.90	Parts.....	10%	kg
8444.00	**Machines for extruding, drawing, texturing or cutting man-made textile materials.**	10%	kg
84.45	**Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading No. 8446.00 or 84.47.**		
8445.10	Machines for preparing textile fibres	10%	kg
8445.20	Textile spinning machines.....	10%	kg
8445.30	Textile doubling or twisting machines	10%	kg
8445.40	Textile winding (including weft-winding) or reeling machines.....	10%	kg
8445.90	Other.....	10%	kg
8446.00	**Weaving machines (looms).....**	10%	kg
84.47	**Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.**		
8447.10	Circular knitting machines.....	10%	kg
8447.20	Flat knitting machines; stitch-bonding machines.....	10%	kg
8447.90	Other.....	10%	kg

CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
84.48	**Auxiliary machines for use with machines of heading No. 8444.00, 84.45, 8446.00 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing machanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading No. 8444.00, 84.45, 8446.00 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).**		
8448.10	Auxiliary machinery for machines of heading No. 8444.00, 84.45, 8446.00 or 84.47.....	10%	kg
8448.20	Parts and accessories of machines of heading No. 8444.00 or of their auxiliary machinery.....	10%	kg
8448.30	Parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery.....	10%	kg
8448.40	Parts and accessories of weaving machines (looms) or of their auxiliary machinery.....	10%	kg
8448.50	Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery.....	10%	kg
8449.00	**Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.....**	10%	kg

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
84.50	**Household or laundry-type washing machines, including machines which both wash and dry.**		
8450.10	Machines, each of a dry linen capacity not exceeding 10 kg:		
8450.11	Fully-automatic machines:		
8450.111	For domestic use.....	30%	kg and No
8450.119	Other.....	10%	kg and No
8450.12	Other machines, with built-in centrifugal drier:		
8450.121	For domestic use.....	30%	kg and No
8450.129	Other.....	10%	kg and No
8450.19	Other:		
8450.191	For domestic use.....	30%	kg and No
8450.199	Other.....	10%	kg and No
8450.20	Machines, each of a dry linen capacity exceeding 10 kg:		
8450.201	For domestic use.....	30%	kg and No
8450.209	Other.....	10%	kg and No
8450.90	Parts.....	10%	kg
84.51	**Machinery (other than machines of heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.**		
8451.10	Dry-cleaning machines.....	10%	kg and No

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8451.20	Drying machines:		
8451.21	Each of a dry linen capacity not exceeding 10 kg	10%	kg and No
8451.29	Other	10%	kg and No
8451.30	Ironing machines and presses (including fusing presses)	10%	kg and No
8451.40	Washing, bleaching or dyeing machines	10%	kg and No
8451.50	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	10%	kg and No
8451.80	Other machinery	10%	kg and No
8451.90	Parts	10%	kg
84.52	**Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.**		
8452.10	Sewing machines of the household type	5%	kg and No
8452.20	Other sewing machines	5%	kg and No
8452.30	Sewing machine needles	5%	kg
8452.40	Furniture, bases and covers for sewing machines and parts thereof	5%	kg
8452.90	Other parts of sewing machines	5%	kg
8453.00	**Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines**	10%	kg
84.54	**Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.**		
8454.10	Converters	10%	kg

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CHAPTER 84 - Continued

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8454.20	Ingot moulds and ladles.....	10%	kg
8454.30	Casting machines.....	10%	kg
8454.90	Parts.....	10%	kg
84.55	**Metal-rolling mills and rolls therefor.**		
8455.10	Tube mills.....	10%	kg
8455.20	Other rolling mills.....	10%	kg
8455.30	Rolls for rolling mills.....	10%	kg
8455.90	Other parts.....	10%	kg
84.56	**Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electrochemical, electron beam, ionic-beam or plasma arc processes.**		
8456.10	Operated by laser or other light or photon beam processes.....	5%	kg
8456.20	Operated by ultrasonic processes.....	5%	kg
8456.30	Operated by electro-discharge processes.....	5%	kg
8456.90	Other.....	5%	kg
8457.00	**Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.**	5%	kg
8458.00	**Lathes for removing metal**.....	5%	kg

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
84.59	**Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes of heading No. 8458.00.**		
8459.001	Way-type unit head machines; other machine-tools for drilling or boring.	5%	kg
8459.009	Other.....	5%	kg
8460.00	**Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61.....**	5%	kg
84.61	**Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, sintered metal carbides or cermets, not elsewhere specified or included.**		
8461.10	Planing machines.....	5%	kg
8461.20	Shaping or slotting machines.....	5%	kg
8461.30	Broaching machines.....	5%	kg
8461.40	Gear cutting, gear grinding or gear finishing machines.....	5%	kg
8461.50	Sawing or cutting-off machines.....	5%	kg
8461.90	Other.....	5%	kg

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8462.00	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.....	5%	kg
8463.00	Other machine-tools for working metal, sintered metal carbides or cermets, without removing material....	5%	kg
8464.00	Machine-tools for working stone, ceramics, concrete, absestos-cement or like mineral materials or for cold working glass.....	5%	kg
8465.00	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.....	5%	kg
84.66	Parts and accessories suitable for use solely or principally with the machines of headings Nos. 8456.00 to 8465.00, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.		
8466.001	Of the machines of heading No 8464.00 or 8465.00.....	5%	kg
8466.009	Other.....	5%	kg

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
84.67	**Tools for working in the hand, pneumatic or with self-contained non-electric motor.**		
8467.10	Pneumatic:		
8467.11	Rotary type (including combined rotary-percussion).....	10%	kg
8467.19	Other.....	10%	kg
8467.80	Other tools:		
8467.81	Chain saws.....	10%	kg
8467.89	Other.....	10%	kg
8467.90	Parts:		
8467.91	Of chain saws.....	10%	kg
8467.92	Of pneumatic tools.....	10%	kg
8467.99	Other.....	10%	kg
84.68	**Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No. 85.15; gas-operated surface tempering machines and appliances.**		
8468.10	Hand-held blow pipes.....	10%	kg
8468.20	Other gas-operated machinery and apparatus.....	10%	kg
8468.80	Other machinery and apparatus.....	10%	kg
8468.90	Parts.....	10%	kg
84.69	**Typewriters and word-processing machines.**		
8469.10	Automatic typewriters and word-processing machines.....	10%	kg and No
8469.20	Other typewriters, electric.....	10%	kg and No
8469.30	Other typewriters, non-electric.....	10%	kg and No

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
84.70	**Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device.**		
8470.10	Electronic calculators capable of operation without an external source of power.....	10%	kg and No
8470.20	Other electronic calculating machines:		
8470.21	Incorporating a printing device.....	10%	kg and No
8470.29	Other.....	10%	kg and No
8470.30	Other calculating machines.....	10%	kg and No
8470.40	Accounting machines.....	10%	kg and No
8470.50	Cash registers.....	10%	kg and No
8470.90	Other.....	10%	kg and No
84.71	**Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.**		
8471.10	Analogue or hybrid automatic data processing machines.....	10%	kg and No
8471.20	Digital automatic data processing machines, containing in the same housing at least a central processing unit and an input and output unit, whether or not combined:		
8471.201	Microcomputers.....	10%	kg and No
8471.209	Other.....	10%	kg and No

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8471.90	Other:		
8471.91	Digital processing units, whether or not presented with the rest of a system, which may contain in the same housing one or two of the following types of unit : storage units, input units, output units....	10%	kg and No
8471.92	Input or output units, whether or not presented with the rest of a system and whether or not containing storage units in the same housing...	10%	kg and No
8471.93	Storage units, whether or not presented with the rest of a system.	10%	kg and No
8471.99	Other.....	10%	kg and No
84.72	**Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting machines or wrapping machines, pencil-sharpening machines, perforating or stapling machines).**		
8472.10	Duplicating machines.....	10%	kg and No
8472.20	Addressing machines and address plate embossing machines.....	10%	kg and No
8472.30	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	10%	kg and No
8472.90	Other.....	10%	kg and No

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
84.73	**Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 84.69 to 84.72.**		
8473.10	Parts and accessories of the machines of heading No. 84.69.....	10%	kg
8473.20	Parts and accessories of the machines of heading No. 84.70.....	10%	kg
8473.30	Parts and accessories of the machines of heading No. 84.71.....	10%	kg
8473.40	Parts and accessories of the machines of heading No. 84.72.....	10%	kg
84.74	**Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.**		
8474.10	Sorting, screening, separating or washing machines.....	5%	kg
8474.20	Crushing or grinding machines.....	5%	kg
8474.30	Mixing or kneading machines:		
8474.31	Concrete or mortar mixers.....	5%	kg
8474.32	Machines for mixing mineral substances with bitumen.....	5%	kg
8474.39	Other.....	5%	kg

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8474.80	Other machinery.....	5%	kg
8474.90	Parts.....	5%	kg
84.75	**Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.**		
8475.001	Machines.....	10%	kg
8475.009	Parts.....	10%	kg
84.76	**Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.**		
8476.10	Machines.....	30%	kg
8476.90	Parts.....	30%	kg
84.77	**Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.**		
8477.001	Machinery.....	10%	kg
8477.009	Parts.....	10%	kg
84.78	**Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.**		
8478.10	Machinery.....	10%	kg
8478.90	Parts.....	10%	kg

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
84.79	**Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.**		
8479.10	Machinery for public works, building or the like.....	5%	kg
8479.20	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils.....	10%	kg
8479.30	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork.....	10%	kg
8479.40	Rope or cable-making machines.....	10%	kg
8479.80	Other machines and mechanical appliances:		
8479.81	For treating metal, including electric wire coil-winders.....	10%	kg
8479.82	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines.....	10%	kg
8479.89	Other.....	10%	kg
8479.90	Parts.....	10%	kg
84.80	**Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics:**		
8480.001	Moulding patterns, of wood.....	30%	kg
8480.009	Other.....	10%	kg

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8481.00	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.....	10%	kg
8482.00	Ball or roller bearings.....	10%	kg
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).		
8483.001	For road motor vehicles.....	10%	kg
8483.002	For marine engines.....	10%	kg
8483.003	For aircraft.....	10%	kg
8483.009	Other.....	10%	kg
8484.00	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings.....	10%	kg

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CHAPTER 84 - *Continued*

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
84.85	**Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.**		
8485.10	Ships' or boats' propellers and blades therefor.....	10%	kg
8485.90	Other.....	10%	kg

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CHAPTER 85

Electrical Machinery and Equipment and Parts Thereof: Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles

Notes.

1. This Chapter does not cover:

   (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

   (b) Articles of glass of heading No. 70.11; or

   (c) Electrically heated furniture of Chapter 94.

2. Headings Nos. 85.01 to 85.04 do not apply to goods described in heading No. 85.11, 85.12, 85.40, 85.41 or 85.42.

   However, metal tank mercury arc rectifiers remain classified in heading No. 85.04.

3. Heading No. 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

   (a) Vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

   (b) Other machines provided the weight of such machines does not exceed 20 kg.

   The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading No. 84.14), centrifugal clothes-dryers (heading No. 84.21), dish washing machines (heading No.84.22), household washing machines (heading No. 84.50), roller or other ironing machines (heading No. 84.20 or 84.51), sewing machines (heading No. 84.52), electric scissors (heading No. 85.08) or to electrothermic appliances (heading No. 85.16).

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CHAPTER 85 - *Continued*

Electrical Machinery and Equipment and Parts Thereof: Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles - *Continued*

4. For the purposes of heading No. 8534.00 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The term "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.42.

5. For the purposes of headings Nos. 85.41 and 85.42:

(A) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;

(B) "Electronic integrated circuits and microassemblies" are:

(a) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;

(b) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semi-conductor technology, are combined to all intents

CHAPTER 85 - *Continued*

Electrical Machinery and Equipment and Parts Thereof: Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles - *Continued*

and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(c) Microassemblies of the moulded module, micro-module or similar types, consisting of discrete, active or both active and passive, components which are combine and interconnected.

For the classification of the articles defined in this Note, headings Nos. 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.

6. Records, tapes and other media of heading No. 85.23 or 85.24 remain classified in those headings, whether or not they are presented with the apparatus for which they are intended.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
85.01	**Electric motors and generators (excluding generating sets).**		
8501.10	Motors of an output not exceeding 37.5W.....	10%	kg and No
8501.20	Universal AC/DC motors of an output exceeding 37.5 W.....	10%	kg and No
8501.30	Other DC motors, DC generators.....	10%	kg and No
8501.40	Other AC motors, single-phase.....	10%	kg and No
8501.50	Other DC motors, multi-phase.....	10%	kg and No
8501.60	AC generators (alternators).....	10%	kg and No
85.02	**Electric generating sets and rotary converters.**		

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CHAPTER 85 - *Continued*

Electrical Machinery and Equipment and Parts Thereof: Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8502.10	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines).....	10%	kg and No
8502.20	Generating sets with spark-ignition internal combustion piston engines..	10%	kg and No
8502.30	Other generating sets.....	10%	kg and No
8502.40	Electric rotary converters.....	10%	kg and No
8503.00	**Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02.....**	10%	kg
85.04	**Electrical transformers, static converters (for example, rectifiers) and inductors.**		
8504.10	Ballasts for discharge lamps or tubes.....	10%	kg and No
8504.20	Liquid dielectric transformers.....	10%	kg and No
8504.30	Other transformers.....	10%	kg and No
8504.40	Static converters.....	10%	kg and No
8504.50	Other inductors.....	10%	kg and No
8504.90	Parts.....	10%	kg
8505.00	**Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chuxks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.....**	10%	kg
85.06	**Primary cells and primary batteries.**		
8506.001	Complete.....	45%	kg and No
8506.009	Parts.....	45%	kg

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CHAPTER 85 - *Continued*

Electrical Machinery and Equipment and Parts Thereof: Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
85.07	**Electric accumulators, including separators therefor, whether or not rectangular (including square).**		
8507.001	Complete	45%	kg and No
8507.009	Parts	45%	kg
85.08	**Electro-mechanical tools for working in the hand, with self-contained electric motor.**		
8508.10	Drills of all kinds	10%	kg
8508.20	Saws	10%	kg
8508.80	Other tools	10%	kg
8508.90	Parts	10%	kg
85.09	**Electro-mechanical domestic appliances, with self-contained electric motor.**		
8509.10	Vacuum cleaners	30%	kg and No
8509.20	Floor polishers	30%	kg and No
8509.30	Kitchen waste disposers	30%	kg and No
8509.40	Food grinders and mixers; fruit or vegetable juice extractors:		
8509.401	Food grinders and mixers	30%	kg and No
8509.402	Fruit or vegetable juice extractor	30%	kg and No
8509.80	Other appliances:		
8509.801	Blenders	45%	kg and No
8509.809	Other	30%	kg and No
8509.90	Parts	10%	kg
85.10	**Shavers and hair clippers, with self-contained electric motor.**		

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Electrical Machinery and Equipment and Parts Thereof: Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8510.10	Shavers	30%	kg and No
8510.20	Hair clippers	10%	kg and No
8510.90	Parts	10%	kg
85.11	**Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs starter motors); generators for example, dynamos, alternators and cut-outs of a kind used in conjunction with such engines.**		
8511.10	Sparking plugs	10%	kg and No
8511.20	Ignition magnetos; magneto-dynamos; magnetic flywheels	10%	kg and No
8511.30	Distributors; ignition coils	10%	kg
8511.40	Starter motors and dual purpose starter-generators	10%	kg
8511.50	Other generators	10%	kg
8511.80	Other equipment	10%	kg
8511.90	Parts	10%	kg
85.12	**Electrical lighting or signalling equipment (excluding articles of heading No.85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.**		
8512.10	Lighting or visual signalling equipment of a kind used on bicycles	10%	kg
8512.20	Other lighting or visual signalling equipment	10%	kg

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CHAPTER 85 - *Continued*

Electrical Machinery and Equipment and Parts Thereof: Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8512.30	Sound signalling equipment.....	10%	kg
8512.40	Windscreen wipers, defrosters and demisters.....	10%	kg
8512.90	Parts.....	10%	kg
85.13	**Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 85.12.**		
8513.10	Lamps.....	30%	kg
8513.90	Parts.....	10%	kg
85.14	**Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment.**		
8514.10	Resistance heated furnaces and ovens..	Free	kg
8514.20	Induction or dielectric furnaces and ovens.....	Free	kg
8514.30	Other furnaces and ovens.....	Free	kg
8514.40	Other induction or dielectric heating equipment.....	Free	kg
8514.90	Parts.....	Free	kg
85.15	**Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines.**		

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CHAPTER 85 - *Continued*

Electrical Machinery and Equipment and Parts Thereof: Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
	and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or sintered metal carbides.		
8515.10	Brazing or soldering machines and apparatus:		
8515.11	Soldering irons and guns.....	10%	kg
8515.19	Other.....	10%	kg
8515.20	Machines and apparatus for resistance welding of metal.....	10%	kg
8515.30	Machines and apparatus for arc (including plasma arc) welding of metals.....	10%	kg
8515.80	Other machines and apparatus.....	10%	kg
8515.90	Parts.....	10%	kg
85.16	**Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45.**		
8516.10	Electric instantaneous or storage water heaters and immersion heaters...	45%	kg and No
8516.20	Electric space heating apparatus and electric soil heating apparatus.....	30%	kg

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CHAPTER 85 - *Continued*

Electrical Machinery and Equipment and Parts Thereof: Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8516.30	Electro-thermic hair-dressing or hand-drying apparatus:		
8516.31	Hair dryers	30%	kg and No
8516.32	Other hair-dressing apparatus	30%	kg and No
8516.33	Hand-drying apparatus	30%	kg and No
8516.40	Electric smoothing irons	30%	kg and No
8516.50	Microwave ovens	30%	kg and No
8516.60	Other ovens; cookers, cooking plates boiling rings, grillers and roasters:		
8516.601	Stoves and cookers	45%	kg and No
8516.609	Other	30%	kg and No
8516.70	Other electro-thermic appliances:		
8516.71	Coffee or tea makers	30%	kg and No
8516.72	Toasters	30%	kg and No
8516.79	Other	30%	kg and No
8516.80	Electric heating resistors	30%	kg
8516.90	Parts	10%	kg
85.17	**Electrical apparatus for line telephony or line telegraphy, including such apparatus for carrier-current line systems.**		
8517.10	Telephone sets	10%	kg and No
8517.20	Teleprinters	10%	kg and No
8517.30	Telephonic or telegraphic switching apparatus	10%	kg
8517.40	Other apparatus, for carrier-current line systems	10%	kg
8517.80	Other apparatus	10%	kg
8517.90	Parts	10%	kg

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CHAPTER 85 - *Continued*

Electrical Machinery and Equipment and Parts Thereof: Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
85.18	**Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets.**		
8518.10	Microphones and stands therefor.....	30%	kg
8518.20	Loudspeakers; whether or not mounted in their enclosures.....	30%	kg
8518.30	Headphones, earphones and combined microphones/speaker sets.....	30%	kg
8518.40	Audio-frequency electric amplifiers...	45%	kg
8518.50	Electric sound amplifier sets.....	30%	kg
8518.90	Parts.....	30%	kg
85.19	**Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.**		
8519.10	Coin or disc-operated record-players..	45%	kg and No
8519.20	Other record-players.....	45%	kg and No
8519.30	Turntables (record-decks).....	45%	kg and No
8519.40	Transcribing machines.....	30%	kg and No
8519.90	Other sound reproducing apparatus:		
8519.91	Cassette-type.....	45%	kg and No
8519.99	Other.....	45%	kg and No
85.20	**Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.**		

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CHAPTER 85 - *Continued*

Electrical Machinery and Equipment and Parts Thereof: Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8520.10	Dictating machines not capable of operating without an external source of power	10%	kg and No
8520.20	Telephone answering machines	30%	kg and No
8520.30	Other magnetic tape recorders incorporating sound reproducing apparatus:		
8520.31	Cassette-type	45%	kg and No
8520.39	Other	45%	kg and No
8520.90	Other	30%	kg and No
8521.00	**Video recording or reproducing apparatus**	30%	kg and No
85.22	**Parts and accessories of apparatus of headings Nos. 85.19 to 8521.00.**		
8522.10	Pick-up cartridges	10%	kg
8522.90	Other	10%	kg
85.23	**Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.**		
8523.10	Magnetic tapes:		
8523.101	Audio tapes	10%	kg and No
8523.102	Video tapes	10%	kg and No
8523.109	Other	10%	kg and No
8523.20	Magnetic discs:		
8523.201	Diskettes	10%	kg and No
8523.209	Other	10%	kg and No
8523.90	Other:		
8523.901	Record blanks	10%	kg and No
8523.909	Other	10%	kg and No

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CHAPTER 85 - *Continued*

Electrical Machinery and Equipment and Parts Thereof: Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
85.24	**Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.**		
8524.10	Gramophone records:		
8524.101	33 1/3 r.p.m.	45%	kg and
8524.102	45 r.p.m.	45%	kg and No
8524.109	Other.....	45%	kg and No
8524.20	Magnetic tapes:		
8524.201	Audio tapes.....	45%	kg and No
8524.202	Video tapes.....	45%	kg and No
8524.209	Other.....	45%	kg and No
8524.90	Other:		
8524.901	Audio compact discs.....	45%	kg and No
8524.902	Other compact discs.....	45%	kg and No
8524.903	Diskettes.....	45%	kg and No
8524.904	Matrices and masters for the production of records.....	10%	kg
8524.909	Other.....	45%	kg
85.25	**Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras.**		
8525.10	Transmission apparatus.....	10%	kg
8525.20	Transmission apparatus incorporating reception apparatus:		

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CHAPTER 85 - *Continued*

Electrical Machinery and Equipment and Parts Thereof: Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8525.201	Portable radio-telephones.....	30%	kg and No
8525.209	Other.....	10%	kg
8525.30	Television cameras.....	30%	kg and No
85.26	**Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.**		
8526.10	Radar apparatus.....	10%	kg
8526.90	Other.....	10%	kg
85.27	**Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.**		
8527.10	Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
8527.11	Combined with sound recording or reproducing apparatus.....	45%	kg and No
8527.19	Other.....	45%	kg and No
8527.20	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		

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CHAPTER 85 - *Continued*

Electrical Machinery and Equipment and Parts Thereof: Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8527.21	Combined with sound recording or reproducing apparatus.....	45%	kg and No
8527.29	Other.....	45%	kg and No
8527.30	Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
8527.31	Combined with sound recording or reproducing apparatus.....	45%	kg and No
8527.32	Not combined with sound recording or reproducing apparatus but combined with a clock.....	45%	kg and No
8527.39	Other.....	45%	kg and
8527.90	Other apparatus.....	45%	kg and No
85.28	**Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus.**		
8528.10	Colour.....	45%	kg and No
8528.20	Black and white or other monochrome.	45%	kg and No
85.29	**Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28.**		
8529.10	Aerials and aerial reflectors of all kinds; parts suitable for use therewith.....	10%	kg
8529.90	Other.....	10%	kg

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CHAPTER 85 - *Continued*

Electrical Machinery and Equipment and Parts Thereof: Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
85.30	**Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 8608.00).**		
8530.10	Equipment for railways or tramways....	Free	kg
8530.80	Other equipment.....	Free	kg
8530.90	Parts.....	Free	kg
85.31	**Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 85.12 or 85.30.**		
8531.10	Burglar or fire alarms and similar apparatus.....	10%	kg
8531.20	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED).....	10%	kg
8531.80	Other apparatus:		
8531.801	Electrical sound or visual signalling apparatus.....	30%	kg
8531.809	Other.....	10%	kg
8531.90	Parts.....	10%	kg
8532.00	Electrical capacitors, fixed, variable or adjustable (pre-set).....	10%	kg
85.33	**Electrical resistors (including rheostats and potentiometers), other than heating resistors.**		

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CHAPTER 85 - *Continued*

Electrical Machinery and Equipment and Parts Thereof: Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8533.10	Fixed carbon resistors, composition or film types.....	10%	kg
8533.20	Other fixed resistors.....	10%	kg
8533.30	Wirewound variable resistors, including rheostats and potentiometers.....	10%	kg
8533.40	Other variable resistors, including rheostats and potentiometers.....	10%	kg
8533.90	Parts.....	10%	kg
8534.00	**Printed circuits**.....	10%	kg
85.35	**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts.**		
8535.10	Fuses.....	10%	kg
8535.20	Automatic circuit breakers.....	20%	kg
8535.30	Isolating switches and make-and-break switches.....	10%	kg
8535.40	Lightning arresters, voltage limiters and surge suppressors.....	10%	kg
8535.90	Other.....	10%	kg
85.36	**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches,**		

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CHAPTER 85 - *Continued*

Electrical Machinery and Equipment and Parts Thereof: Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
	relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.		
8536.10	Fuses.....	10%	kg
8536.20	Automatic circuit breakers.....	20%	kg
8536.30	Other apparatus for protecting electrical circuits	10%	kg
8536.40	Relays.....	10%	kg
8536.50	Other switches.....	10%	kg
8536.60	Lamp, Lamp-holders, plugs and sockets.	10%	kg
8536.90	Other apparatus.....	10%	kg
8537.00	**Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No. 85.17.....**	20%	kg
85.38	**Parts suitable for use solely or principally with the apparatus of heading No. 85.35, 85.36 or 8537.00.**		
8538.10	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 8537.00, not equipped with their apparatus.....	10%	kg
8538.90	Other.....	10%	kg

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CHAPTER 85 - *Continued*

Electrical Machinery and Equipment and Parts Thereof: Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
85.39	**Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.**		
8539.10	Sealed beam lamp units.....	45%	kg
8539.20	Other filament lamps, excluding ultra-violet or infra-red lamps.....	45%	kg
8539.30	Discharge lamps, other than ultra-violet lamps:		
8539.31	Fluorescent, hot cathode.....	45%	kg
8539.39	Other.....	45%	kg
8539.40	Ultra-violet or infra-red lamps; arc lamps.....	10%	kg
8539.90	Parts.....	10%	kg
85.40	**Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).**		
8540.001	Cathode-ray television picture tubes, including video monitor cathode-ray tubes.....	10%	kg
8540.009	Other.....	10%	kg
85.41	**Diodes, transistors and similar semi-conductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not**		

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CHAPTER 85 - *Continued*

Electrical Machinery and Equipment and Parts Thereof: Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
	assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.		
8541.001	Diodes, transistors and similar semi-conductor devices; photosensitive semiconductor devices; light emitting diodes.....	10%	kg
8541.002	Mounted piezo-electric crystals.....	10%	kg
8541.009	Parts.....	10%	kg
85.42	**Electronic integrated circuits and microassemblies.**		
8542.001	Electronic integrated circuits and micro-assemblies.....	10%	kg
8542.009	Parts.....	10%	kg
85.43	**Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.**		
8543.001	Signal generators (high frequency generators).....	10%	kg
8543.002	Sound mixing units (equalisers) for domestic use.....	30%	kg
8543.003	Other machines and apparatus.....	10%	kg
8543.009	Parts.....	10%	kg
85.44	**Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated**		

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CHAPTER 85 - *Continued*

Electrical Machinery and Equipment and Parts Thereof: Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
	electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.		
8544.10	Winding wire:		
8544.101	Enamelled or plastic insulated.....	30%	kg
8544.109	Other	10%	kg
8544.20	Co-axial cable and other co-axial electric conductors.....	10%	kg
8544.30	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships.....	10%	kg
8544.40	Other electric conductors, for a voltage exceeding 80 V	10%	kg
8544.50	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V	10%	kg
8544.60	Other electric conductors, for a voltage exceeding 1,000 V	10%	kg
8544.70	Optical fibre cables.....	Free	kg
85.45	**Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.**		

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CHAPTER 85 - *Continued*

Electrical Machinery and Equipment and Parts Thereof: Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8545.10	Electrodes	10%	kg
8545.20	Brushes	10%	kg
8545.90	Other	10%	kg
85.46	**Electrical insulators of any material.**		
8546.10	Of glass	10%	kg
8546.20	Of ceramics	10%	kg
8546.90	Other	10%	kg
85.47	**Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No. 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.**		
8547.10	Insulating fittings of ceramics	10%	kg
8547.20	Insulating fittings of plastics	10%	kg
8547.90	Other	10%	kg
8548.00	**Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter**	10%	kg

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SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

1. This Section does not cover articles of heading No. 9501.00,95.03 or 9508.00, or bobsleighs, toboggans or the like of heading No. 95.06.

2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

   (a) Joints, washers or the like of any material (classified according to their constituent material or in heading No. 8484.00) or other articles of vulcanised rubber other than hard rubber (heading No. 40.16);

   (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (c) Articles of Chapter 82 (tools);

   (d) Articles of heading No. 83.06;

   (e) Machines or apparatus of headings Nos. 84.01 to 84.79, or parts thereof; articles of heading No. 8481.00 or 8482.00 or, provided they constitute integral parts of engines or motors, articles of heading No. 84.83;

   (f) Electrical machinery or equipment (Chapter 85);

   (g) Articles of Chapter 90;

   (h) Articles of Chapter 91;

   (ij) Arms (Chapter 93);

   (k) Lamps or lighting fittings of heading No. 94.05; or

   (l) Brushes of a kind used as parts of vehicles (heading No. 96.03).

3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those

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SECTION XVII - *Continued*

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT- *Continued*

Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. Aircraft specially constructed so that they can also be used as road vehicles are classified as aircraft.

Amphibious motor vehicles are classified as motor vehicles.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

(a) In Chapter 86 if designed to travel on a guide-track (hovertrains);

(b) In Chapter 87 if designed to travel over land or over both land and water;

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

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CHAPTER 86

Railway or Tramway Locomotives, Rolling-Stock and Parts thereof; Railway or Tramway Track Fixtures and Fittings and Parts thereof; Mechanical (including Electro-Mechanical) traffic signalling equipment of all kinds

Notes.

1. This Chapter does not cover:

   (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No. 4406.00 or 68.10);

   (b) Railway or tramway track construction material of iron or steel of heading No. 73.02; or

   (c) Electrical signalling, safety or traffic control equipment of heading No. 85.30.

2. Heading No. 8607.00 applies, *inter alia,* to:

   (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;

   (b) Frames, underframes, bogies and bissel-bogies;

   (c) Axle boxes; brake gear;

   (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;

   (e) Coachwork.

3. Subject to the provisions of Note 1 above, heading No. 8608.00 applies, *inter alia,* to:

   (a) Assembled track, turntables, platform buffers, loading gauges;

   (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

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CHAPTER 86 - *Continued*

Railway or Tramway Locomotives, Rolling-Stock and Parts thereof: Railway or Tramway Track Fixtures and Fittings and Parts thereof; Mechanical (including Electro-mechanical) Traffic Signalling Equipment of all Kinds - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8601.00	Rail locomotives powered from an external source of electricity or by electric accumulators.....	10%	kg and No
8602.00	Other rail locomotives; locomotive tenders.....	10%	kg and No
8603.00	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 8604.00.....	10%	kg and No
8604.00	Railway or tramway maintenance or service vehicles, whether or not self propelled (for example, work-shops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).....	10%	kg and No
8605.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 8604.00).....	10%	kg and No
8606.00	Railway or tramway goods vans and wagons, not self-propelled.....	10%	kg and No
8607.00	Parts of railway or tramway locomotives or rolling-stock.....	10%	kg

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CHAPTER 86 - *Continued*

Railway or Tramway Locomotives, Rolling-Stock and Parts thereof; Railway or Tramway Track Fixtures and Fittings and Parts thereof; Mechanical (including Electro-Mechanical) Traffic Signalling Equipment of all Kinds - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8608.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.....	10%	kg
8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.....	10%	kg and No

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CHAPTER 87

Vehicles other than Railway or Tramway Rolling-stock, and Parts and Accessories thereof

Notes

1. This Chapter does not cover railway or tramway rolling- stock designed solely for running on rails.

2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

3. For the purposes of heading No. 87.02, the expression "public-transport type passenger motor vehicles" means vehicles designed for the transport of ten persons or more (including the driver).

4. Motor chassis fitted with cabs fall in headings Nos. 87.02 to 87.04, and not in heading No. 8706.00.

5. Heading No. 8712.00 includes all children's bicycles. Other children's cycles fall in heading No. 9501.00.

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CHAPTER 87 - *Continued*

Vehicles other than Railway or Tramway Rolling-stock, and Parts and Accessories thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
87.01	**Tractors (other than tractors of heading No. 87.09).**		
8701.10	Pedestrian controlled tractors:		
8701.101	For use in agriculture	Free	kg and No
8701.109	Other	10%	kg and No
8701.20	Road tractors for semi-trailers.....	10%	kg and No
8701.30	Track-laying tractors:		
8701.301	For use in agriculture	Free	kg and No
8701.309	Other.....	10%	kg and No
8701.90	Other:		
8701.901	For use in agriculture.....	Free	kg and No
8701.909	Other.....	10%	kg and No
87.02	**Public-transport type passenger motor vehicles.**		
8702.10	With compression - ignition internal combustion piston engine (diesel or semi-diesel):		
8702.101	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise.....	5%	kg and No

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CHAPTER 87 - *Continued*

Vehicles other than Railway or Tramway Rolling-stock, and Parts and Accessories thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8702.102	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)....	10%	kg and No
8702.103	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise..	5%	kg and No
8702.104	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver).....	10%	kg and No
8702.105	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise.....	5%	kg and No
8702.106	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver).....	10%	kg and No
8702.109	Other	10%	kg and No

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CHAPTER 87 - *Continued*

Vehicles other than Railway or Tramway Rolling-stock, and Parts and Accessories thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8702.90	Other:		
8702.901	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise	5%	kg and No
8702.902	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons (including the driver)	10%	kg and No
8702.903	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise..	5%	kg and No
8702.904	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	kg and No
8702.905	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise.....	5%	kg and No
8702.906	Other coaches, buses and mini-buses of a seating capacity exceeding 29 persons (including the driver)....	10%	kg and No

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CHAPTER 87 - *Continued*

Vehicles other than Railway or Tramway Rolling-stock, and Parts and Accessories thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8702.909	Other.....	10%	kg and No
87.03	**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.**		
8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	45%	kg and No
8703.20	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
8703.21	Of a cylinder capacity not exceeding 1,000 cc:		
8703.211	Completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise.....	5%	kg and No
8703.219	Other.....	45%	kg and No
8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
8703.221	Completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise	5%	kg and No

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CHAPTER 87 - *Continued*

Vehicles other than Railway or Tramway Rolling-stock, and Parts and Accessories thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8703.229	Other	45%	kg and No
8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:		
8703.231	Completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise	5%	kg and No
8703.239	Other.....	45%	kg and No
8703.24	Of a cylinder capacity exceeding 3,000 cc:		
8703.241	Completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise	5%	kg and No
8703.249	Other	45%	kg and No
8703.30	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8703.31	Of a cylinder capacity not exceeding 1,500 cc:		
8703.311	Completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise	5%	kg and No
8703.319	Other.....	45%	kg and No

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CHAPTER 87 - *Continued*

Vehicles other than Railway or Tramway Rolling-stock, and Parts and Accessories thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8703.32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
8703.321	Of a cylinder capacity exceeding 1500 cc but not exceeding 2000 cc, completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise	5%	kg and No
8703.322	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc, other.....	45%	kg and No
8703.323	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise	5%	kg and No
8703.324	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, other	45%	kg and No
8703.33	Of a cylinder capacity exceeding 2,500 cc:		
8703.331	Completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise.....	5%	kg and No
8703.339	Other	45%	kg and No
8703.90	Other	45%	kg and No

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CHAPTER 87 - *Contin ed*

Vehicles other than Railway or Tramway Rolling-stock, and Parts and Accessories thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
87.04	**Motor vehicles for the transport of goods.**		
8704.10	Dumpers designed for off-highway use..	10%	kg and No
8704.20	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8704.21	g.v.w. not exceeding 5 tonnes:		
8704.211	Completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise.....	5%	kg and No
8704.219	Other.....	10%	kg and No
8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:		
8704.221	Completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise	5%	kg and No
8704.229	Other.....	10%	kg and No
8704.23	g.v.w. exceeding 20 tonnes:		
8704.231	Completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise	5%	kg and No
8704.239	Other.....	10%	kg and No

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CHAPTER 87 - *Continued*

Vehicles other than Railway or Tramway Rolling-stock, and Parts and Accessories thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8704.30	Other, with spark-ignition internal combustion piston engine:		
8704.31	g.v.w. not exceeding 5 tonnes:		
8704.311	Completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise.....	5%	kg and No
8704.319	Other.....	10%	kg and No
8704.32	g.v.w. exceeding 5 tonnes:		
8704.321	Completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise	5%	kg and No
8704.329	Other	10%	kg and No
8704.90	Other.....	10%	kg and No
87.05	**Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).**		
8705.10	Crane lorries	10%	kg and No
8705.20	Mobile drilling derricks	10%	kg and No
8705.30	Fire fighting vehicles	Free	kg and No
8705.40	Concrete-mixer lorries	10%	kg and No

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CHAPTER 87 - *Continued*

Vehicles other than Railway or Tramway Rolling-stock, and Parts and Accessories thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8705.90	Other	10%	kg and No
8706.00	**Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05.**		
8706.001	For the assembly of coaches and buses	5%	kg
8706.002	For the motor vehicles of heading No. 87.01, 87.04 or 87.05.....	10%	kg
8706.009	Other.....	45%	kg
87.07	**Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05.**		
8707.001	Bus bodies.....	30%	kg
8707.009	Other	10%	kg
87.08	**Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05.**		
8708.001	Parts for tractors	10%	kg
8708.009	Other	30%	kg
87.09	**Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.**		

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CHAPTER 87 - *Continued*

Vehicles other than Railway or Tramway Rolling-stock, and Parts and Accessories thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8709.10	Vehicles:		
8709.11	Electrical	10%	kg and No
8709.19	Other.....	10%	kg and No
8709.90	Parts.....	10%	kg
8710.00	**Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.....**	10%	kg
87.11	**Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.**		
8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:		
8711.101	For the transport of goods.....	10%	kg and No
8711.109	Other.....	30%	kg and No
8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:		
8711.201	For the transport of goods.....	10%	kg and No
8711.209	Other	30%	kg and No
8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:		
8711.301	For the transport of goods	10%	kg and No

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CHAPTER 87 - *Continued*

Vehicles other than Railway or Tramway Rolling-stock, and Parts and Accessories thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8711.309	Other.....	30%	kg and No
8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:		
8711.401	For the transport of goods.....	10%	kg and No
8711.409	Other.....	30%	kg and No
8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:		
8711.501	For the transport of goods.....	10%	kg and No
8711.509	Other.....	30%	kg and No
8711.90	Other:		
8711.901	For the transport of goods.....	10%	kg and No
8711.909	Other.....	30%	kg and No
87.12	**Bicycles and other cycles (including delivery tricycles), not motorised:**		
8712.001	For the transport of goods	10%	kg and No
8712.009	Other.....	30%	kg and No
87.13	**Invalid carriages, whether or not motorised or otherwise mechanically propelled.**		

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CHAPTER 87 - *Continued*

Vehicles other than Railway or Tramway Rolling-stock, and Parts and Accessories thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8713.10	Not mechanically propelled.....	Free	kg and No
8713.90	Other	Free	kg and No
87.14	**Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.**		
8714.10	Of motorcycles (including mopeds):		
8714.11	Saddles.....	10%	kg
8714.19	Other.....	10%	kg
8714.20	Of invalid carriages	Free	kg
8714.90	Other.....	10%	kg
8715.00	**Baby carriages and parts thereof.....**	10%	kg
87.16	**Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.**		
8716.10	Trailers and semi-trailers of the caravan type, for housing or camping.	30%	kg and No
8716.20	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes.....	10%	kg and No
8716.30	Other trailers and semi-trailers for the transport of goods:		
8716.31	Tanker trailers and tanker semi-trailers.....	10%	kg and No
8716.39	Other.....	10%	kg and No
8716.40	Other trailers and semi-trailers.....	10%	kg and No
8716.80	Other vehicles:		
8716.801	Wheelbarrows.....	20%	kg and No
8716.809	Other.....	10%	kg and No

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CHAPTER 87 - *Continued*

Vehicles other than Railway or Tramway Rolling-stock, and Parts and Accessories thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8716.90	Parts:		
8716.901	Of wheelbarrows	20%	kg
8716.909	Other.....	10%	kg

CHAPTER 88

Aircraft, spacecraft, and parts thereof

Heading No.	Description of Goods	Rate of Duty	Unit(s)
88.01	**Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.**		
8801.10	Gliders and hang gliders	30%	kg and No
8801.90	Other.....	30%	kg and No
88.02	**Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and spacecraft launch vehicles.**		
8802.10	Helicopters	10%	kg and No
8802.20	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg.	10%	kg and No

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CHAPTER 88 - *Continued*

Aircraft, spacecraft, and parts thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8802.30	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	10%	kg and No
8802.40	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg ...	10%	kg and No
8802.50	Spacecraft (including satellites) and spacecraft launch vehicles.....	10%	kg and No
88.03	**Parts of goods of heading No. 88.01 or 88.02.**		
8803.10	Propellers and rotors and parts thereof.....	10%	kg
8803.20	Under-carriages and parts thereof.....	10%	kg
8803.30	Other parts of aeroplanes or helicopters.....	10%	kg
8803.90	Other.....	10%	kg
8804.00	**Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto.....**	10%	kg
8805.00	**Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.....**	10%	kg

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CHAPTER 89

Ships, boats and floating structures

Note

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading No. 89.06 if it does not have the essential character of a vessel of a particular kind.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
89.01	**Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.**		
8901.10	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:		
8901.101	Vessels exceeding 708 cubic metres..	Free	kg and No
8901.109	Other.....	30%	kg and No
8901.20	Tankers:		
8901.201	Vessels exceeding 708 cubic metres..	Free	kg and No
8901.209	Other.....	30%	kg and No
8901.30	Refrigerated vessels, other than those of subheading No. 8901.20:		
8901.301	Vessels exceeding 708 cubic metres..	Free	kg and No
8901.309	Other.....	30%	kg and No
8901.90	Other vessels for the transport of goods and other vessels for the transport of both persons and goods:		
8901.901	Vessels exceeding 708 cubic metres..	Free	kg and No

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CHAPTER 89 - *Continued*

Ships, boats and floating structures - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8901.909	Other	30%	kg and No
89.02	**Fishing vessels; factory ships and other vessels for processing or preserving fishery products.**		
8902.001	Vessels exceeding 708 cubic metres..	Free	kg and No
8902.002	Trawlers.....	Free	kg and No
8902.003	Other fishing vessels.....	20%	kg and No
8902.009	Other.....	20%	kg and No
89.03	**Yachts and other vessels for pleasure or sports; rowing boats and canoes.**		
8903.10	Inflatable	30%	kg and No
8903.90	Other:		
8903.91	Sailboats, with or without auxiliary motor.....	30%	kg and No
8903.92	Motorboats, other than outboard motorboats	30%	kg and No
8903.99	Other.....	30%	kg and No
8904.00	**Tugs and pusher craft.....**	10%	kg and No
89.05	**Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.**		

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CHAPTER 89 - *Continued*

Ships, boats and floating structures - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
8905.10	Dredgers	Free	kg and No
8905.20	Floating or submersible drilling or production platforms.....	Free	kg and No
8905.90	Other:		
8905.901	House-boats.....	10%	kg and No
8905.909	Other.....	Free	kg and No
89.06	**Other vessels, including warships and lifeboats other than rowing boats**		
8906.001	Vessels exceeding 708 cubic metres..	Free	kg and No
8906.009	Other.....	30%	kg and No
89.07	**Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).**		
8907.10	Inflatable rafts.....,.	10%	kg and No
8907.90	Other:		
8907.901	Buoys and beacons.....	Free	kg and No
8907.909	Other.....	10%	kg and No
8908.00	**Vessels and other floating structures for breaking up**.....	Free	kg and No

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SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

CHAPTER 90

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof

Notes.

1. This Chapter does not cover:

(a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading No.40.16), of leather or of composition leather (heading No. 4204.00) or of textile material (heading No. 5911.00);

(b) Refractory goods of heading No. 6903.00; ceramic wares for laboratory, chemical or other technical uses, of heading No. 6909.00;

(c) Glass mirrors, not optically worked, of heading No. 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading No.83.06 or Chapter 71);

(d) Goods of heading No. 70.07, 7008.00, 70.11, 70.14, 70.15 or 7017.00;

(e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);

(f) Pumps incorporating measuring devices, of heading No. 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading No. 84.23); lifting or handling machinery (headings Nos. 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading No. 84.41); fittings for adjusting work or tools on machine-tools, of heading No. 84.66, including fittings

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CHAPTER 90 - *Continued*

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof - *Continued*

with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading No. 84.70); valves or other appliances of heading No. 8481.00;

(g) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading No. 85.12); portable electric lamps of heading No. 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading No. 85.19 or 85.20); sound-heads (heading No. 85.22); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading No. 85.26); sealed beam lamp units of heading No. 85.39; optical fibre cables of heading No. 85.44;

(h) Searchlights or spotlights of heading No. 94.05;

(ij) Articles of Chapter 95;

(k) Capacity measures, which are to be classified according to their constituent material; or

(l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.23 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

(a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading No. 84.85, 8548.00 or 9033.00) are in all cases to be classified in their respective headings;

(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading

CHAPTER 90 - *Continued*

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof - *Continued*

(including a machine, instrument or apparatus of heading No. 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

(c) All other parts and accessories are to be classified in heading No. 9033.00..

3. The provisions of Note 4 to Section XVI apply also to this Chapter.

4. Heading No. 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading No. 90.13.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.31 are to be classified in heading No. 90.31.

6. Heading No. 90.32 applies only to:

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

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Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
90.01	**Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.**		
9001.10	Optical fibres, optical fibre bundles and cables.....	10%	kg
9001.20	Sheets and plates of polarising material.....	10%	kg
9001.30	Contact lenses.....	Free	kg
9001.40	Spectacle lenses of glass.....	Free	kg
9001.50	Spectacle lenses of other materials...	Free	kg
9001.90	Other:		
9001.901	Colour filters for cameras.....	30%	kg
9001.909	Other.....	10%	kg
90.02	**Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.**		
9002.10	Objective lenses:		
9002.11	For cameras, projectors or photographic enlargers or reducers.....	30%	kg
9002.19	Other.....	10%	kg

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Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
9002.20	Filters:		
9002.201	For photographic or cinematographic apparatus including projectors.....	10%	kg
9002.209	Other.....	10%	kg
9002.90	Other:		
9002.901	For photographic or cinematographic apparatus including projectors.....	10%	kg
9002.909	Other.....	10%	kg
90.03	**Frames and mountings for spectacles, goggles or the like, and parts thereof.**		
9003.10	Frames and mountings.....	10%	kg
9003.90	Parts.....	10%	kg
90.04	**Spectacles, goggles and the like, corrective, protective or other.**		
9004.10	Sunglasses.....	30%	kg
9004.90	Other.....	30%	kg
90.05	**Binoculars, monoculars, other optical telescopes, and mountings therefor, other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.**		
9005.10	Binoculars.....	10%	kg
9005.80	Other instruments:		
9005.801	Refracting telescopes (monoculars)...	10%	kg
9005.809	Other.....	10%	kg

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CHAPTER 90 - *Continued*

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereo - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
9005.90	Parts and accessories (including mountings):		
9005.901	For refracting telescopes (binoculars and monoculars).....	10%	kg
9005.909	Other.....	10%	kg
90.06	**Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39.**		
9006.10	Cameras of a kind used for preparing printing plates or cylinders.....	30%	kg and No
9006.20	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms.....	30%	kg and No
9006.30	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes.....	30%	kg and No
9006.40	Instant print cameras.....	30%	kg and No
9006.50	Other cameras.....	30%	kg and No
9006.60	Photographic flashlight apparatus and flashbulbs:		
9006.61	Discharge lamp ("electronic") flashlight apparatus.....	30%	kg and No
9006.62	Flashbulbs, flashcubes and the like.	30%	kg and No
9006.69	Other.....	30%	kg
9006.90	Parts and accessories:		
9006.91	For cameras.....	30%	kg
9006.99	Other.....	30%	kg

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CHAPTER 90 - *Continued*

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
90.07	**Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.**		
9007.10	Cameras:		
9007.11	For film of less than 16 mm width or for double-8 mm film.....	30%	kg
9007.19	Other.....	30%	kg
9007.20	Projectors:		
9007.21	For film of less than 16 mm width....	30%	kg
9007.29	Other.....	30%	kg
9007.90	Parts and accessories:		
9007.91	For cameras.....	30%	kg
9007.92	For projectors.....	30%	kg
90.08	**Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.**		
9008.10	Slide projectors.....	10%	kg
9008.20	Microfilm, microfiche or other microform readers, whether or not capable of producing copies.....	10%	kg
9008.30	Other image projectors.....	10%	kg
9008.40	Photographic (other than cinematographic) enlargers and reducers.....	30%	kg
9008.90	Parts and accessories:		
9008.901	Of photographic enlargers and reducers.....	30%	kg
9008.909	Other.....	10%	kg

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CHAPTER 90 - *Continued*

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
90.09	**Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.**		
9009.10	Electrostatic photo-copying apparatus	10%	kg and No
9009.20	Other photo-copying apparatus.....	10%	kg and No
9009.30	Thermo-copying apparatus.....	10%	kg and No
9009.90	Parts and accessories.....	10%	kg
90.10	**Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of circuit patterns on sensitised semi-conductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.**		
9010.10	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper.....	30%	kg
9010.20	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes..	30%	kg
9010.30	Projection screens.....	30%	kg
9010.90	Parts and accessories.....	30%	kg
9011.00	**Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection...**	10%	kg

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CHAPTER 90 - *Continued*

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
9012.00	**Microscopes other than optical microscopes; diffraction apparatus.....**	10%	kg
90.13	**Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.**		
9013.10	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI.....	10%	kg
9013.20	Lasers, other than laser diodes.....	10%	kg
9013.80	Other devices, appliances and instruments.....	10%	kg
9013.90	Parts and accessories.....	10%	kg
90.14	**Direction finding compasses; other navigational instruments and appliances.**		
9014.10	Direction finding compasses.....	30%	kg
9014.20	Instruments and appliances for aeronautical or space navigation (other than compasses).....	30%	kg
9014.80	Other instruments and appliances.....	30%	kg
9014.90	Parts and accessories.....	30%	kg

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CHAPTER 90 - *Continued*

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
90.15	**Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.**		
9015.10	Rangefinders	30%	kg
9015.20	Theodolites and tacheometers	30%	kg
9015.30	Levels	30%	kg
9015.40	Photogrammetrical surveying instruments and appliances	30%	kg
9015.80	Other instruments and appliances	30%	kg
9015.90	Parts and accessories	30%	kg
9016.00	**Balances of a sensitivity of 5 cg or better, with or without weights**	10%	kg
90.17	**Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.**		
9017.10	Drafting tables and machines, whether or not automatic	10%	kg
9017.20	Other drawing, marking-out or mathematical calculating instruments	10%	kg
9017.30	Micrometers, callipers and gauges	10%	kg

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CHAPTER 90 - *Continued*

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
9017.80	Other instruments.....	10%	kg
9017.90	Parts and accessories.....	10%	kg
90.18	**Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.**		
9018.10	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):		
9018.11	Electro-cardiographs.....	10%	kg
9018.19	Other.....	10%	kg
9018.20	Ultra-violet or infra-red ray apparatus.....	10%	kg
9018.30	Syringes, needles, catheters, cannulae and the like.....	10%	kg
9018.40	Other instruments and appliances, used in dental sciences.....	10%	kg
9018.50	Other ophthalmic instruments and appliances.....	10%	kg
9018.90	Other instruments and appliances.....	10%	kg

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CHAPTER 90 - *Continued*

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
90.19	**Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.**		
9019.10	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus.....	10%	kg
9019.20	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.....	10%	kg
9020.00	**Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.....**	10%	kg
90.21	**Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.**		
9021.10	Artificial joints and other orthopaedic or fracture appliances.....	10%	kg
9021.20	Artificial teeth and dental fittings:		
9021.201	Artificial teeth.....	30%	kg
9021.202	Dental fittings.....	10%	kg

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CHAPTER 90 - *Continued*

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
9021.30	Other artificial parts of the body....	10%	kg
9021.40	Hearing aids, excluding parts and accessories.....	10%	kg
9021.50	Pacemakers for stimulating heart muscles, excluding parts and accessories.....	10%	kg
9021.90	Other.....	10%	kg
9022.00	**Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.....**	10%	kg
9023.00	**Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.....**	10%	kg
90.24	**Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).**		
9024.10	Machines and appliances for testing metals.....	10%	kg
9024.80	Other machines and appliances.....	10%	kg
9024.90	Parts and accessories.....	10%	kg

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CHAPTER 90 - *Continued*

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.		
9025.10	Thermometers, not combined with other instruments.....	10%	kg
9025.20	Barometers, not combined with other instruments.....	10%	kg
9025.80	Other instruments.....	10%	kg
9025.90	Parts and accessories.....	10%	kg
9026.00	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32.....	10%	kg
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.		
9027.10	Gas or smoke analysis apparatus.....	10%	kg

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CHAPTER 90 - *Continued*

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
9027.20	Chromatographs and electrophoresis instruments	10%	kg
9027.30	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	10%	kg
9027.40	Exposure meters	10%	kg
9027.50	Other instruments and apparatus using optical radiations (UV, visible, IR)	10%	kg
9027.80	Other instruments and apparatus	10%	kg
9027.90	Microtomes; parts and accessories	10%	kg
90.28	**Gas, liquid or electricity supply or production meters, including calibrating meters therefor.**		
9028.10	Gas meters	10%	kg
9028.20	Liquid meters	10%	kg
9028.30	Electricity meters	10%	kg
9028.90	Parts and accessories	10%	kg
90.29	**Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.15; stroboscopes.**		
9029.10	Revolution counters, production counters, taximeters, mileometers, pedometers and the like	10%	kg
9029.20	Speed indicators and tachometers; stroboscopes	10%	kg
9029.90	Parts and accessories	10%	kg

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CHAPTER 90 - *Continued*

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
90.30	**Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.**		
9030.10	Instruments and apparatus for measuring or detecting ionising radiations.....	10%	kg
9030.20	Cathode-ray oscilloscopes and cathode-ray oscillographs.....	10%	kg
9030.30	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device.....	10%	kg
9030.40	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers).....	10%	kg
9030.80	Other instruments and apparatus.....	10%	kg
9030.90	Parts and accessories.....	10%	kg
90.31	**Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter, profile projectors.**		
9031.10	Machines for balancing mechanical parts.....	10%	kg

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CHAPTER 90 - *Continued*

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
9031.20	Test benches	10%	kg
9031.30	Profile projectors	10%	kg
9031.40	Other optical instruments and appliances	10%	kg
9031.80	Other instruments, appliances and machines	10%	kg
9031.90	Parts and accessories	10%	kg
90.32	**Automatic regulating or controlling instruments and apparatus.**		
9032.10	Thermostats	10%	kg
9032.20	Manostats	10%	kg
9032.80	Other instruments and apparatus	10%	kg
9032.90	Parts and accessories	10%	kg
9033.00	**Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90**	10%	kg

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CHAPTER 91

Clocks and Watches and Parts Thereof

Notes.

1. This Chapter does not cover:

   (a) Clock or watch glasses or weights (classified according to their constituent material);

   (b) Watch chains (heading No. 71.13 or 7117.00, as the case may be);

   (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No. 7115.00); clock or watch springs are, however, to be classified as clock or watch parts (heading No.91.14);

   (d) Bearing balls (heading No. 73.26 or 8482.00, as the case may be);

   (e) Articles of heading No. 84.12 constructed to work without an escapement;

   (f) Ball bearings (heading No. 8482.00); or

   (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2. Heading No. 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos. 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading No. 91.02.

3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

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CHAPTER 91 - *Continued*

Clocks and Watches and Parts Thereof - *Continued*

4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Heading No.	Description of Goods	Date of Duty	Unit(s)
91.01	**Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.**		
9101.10	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility.....	50%	kg and No
9101.20	Other wrist-watches, whether or not incorporating a stop-watch facility..	50%	kg and No
9101.90	Other.....	50%	kg and No
91.02	**Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01.**		
9102.10	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility.....	50%	kg and No
9102.20	Other wrist-watches, whether or not incorporating a stop-watch facility..	50%	kg and No
9102.90	Other.....	50%	kg and No
91.03	**Clocks with watch movements, excluding clocks of heading No. 9104.00.**		
9103.10	Battery or accumulator powered.....	50%	kg and No
9103.90	Other.....	50%	kg and No
9104.00	**Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.....**	50%	kg and No

First Schedule

CHAPTER 91 - *Continued*

Clocks and Watches and Parts Thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
91.05	**Other clocks.**		
9105.10	Alarm clocks.....	50%	kg and No
9105.20	Wall clocks.....	50%	kg and No
9105.90	Other.....	50%	kg and No
9106.00	**Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).....**	10%	kg
9107.00	**Time switches with clock or watch movement or with synchronous motor....**	10%	kg
9108.00	**Watch movements, complete and assembled.....**	40%	kg
9109.00	**Clock movements, complete and assembled.....**	10%	kg
91.10	**Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.**		
9110.10	Of watches.....	30%	kg
9110.90	Other.....	10%	kg
91.11	**Watch cases and parts thereof.**		
9111.001	Watch cases, complete.....	10%	kg
9111.002	Parts.....	10%	kg

First Schedule

CHAPTER 91 - *Continued*

Clocks and Watches and Parts Thereof - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
91.12	**Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.**		
9112.001	Cases, complete.....	10%	kg
9112.002	Parts.....	10%	kg
91.13	**Watch straps, watch bands and watch bracelets, and parts thereof.**		
9113.10	Of precious metal or of metal clad with precious metal.....	60%	kg
9113.20	Of base metal, whether or not gold- or silver-plated.....	30%	kg
9113.90	Other.....	30%	kg
91.14	**Other clock or watch parts.**		
9114.001	Clock parts.....	10%	kg
9114.002	Watch parts.....	10%	kg

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CHAPTER 92

Musical Instruments; Parts and Acessories of such Articles

Notes.

1. This Chapter does not cover:

   (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

   (c) Toy instruments or apparatus (heading No. 95.03);

   (d) Brushes for cleaning musical instruments (heading No. 96.03);

   (e) Collectors' pieces or antiques (heading No. 9705.00 or 9706.00); or

   (f) Spools, reels or similar supports (which are to be classified according to their constituent material: for example, heading No. 39.24, Section XV).

2. Bows and sticks and similar devices used in playing the musical instruments of heading No. 9202.00 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

   Cards, discs and rolls of heading No. 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

First Schedule

CHAPTER 92 - continued

Musical Instruments; Parts and Acessories of such Articles - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
92.01	**Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.**		
9201.10	Upright pianos.....	10%	kg and No
9201.20	Grand pianos.....	10%	kg and No
9201.90	Other.....	10%	kg and No
9202.00	**Other string musical instruments (for example, guitars, violins, harps).....**	10%	kg and No
9203.00	**Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.....**	10%	kg and No
92.04	**Accordions and similar instruments; mouth organs.**		
9204.10	Accordions and similar instruments....	10%	kg and No
9204.20	Mouth organs.....	10%	kg and No
92.05	**Other wind musical instruments (for example, clarinets, trumpets, bag-pipes).**		
9205.10	Brass-wind instruments.....	10%	kg and No
9205.90	Other.....	10%	kg and No
92.06	**Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas).**		
9206.001	Steel band instruments.....	30%	kg and No
9206.009	Other.....	10%	kg and No

First Schedule

CHAPTER 92 - Continued

Musical Instruments; Parts and Acessories of such Articles - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
92.07	**Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).**		
9207.10	Keyboard instruments, other than accordions.....	10%	kg and No
9207.90	Other.....	10%	kg and No
9208.00	**Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.....**	10%	kg
92.09	**Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.**		
9209.001	Musical instrument strings.....	10%	kg
9209.009	Other.....	10%	kg

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SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CHAPTER 93

Arms and Ammunition; Parts and Accessories Thereof

Notes.

1. This Chapter does not cover:

   (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);

   (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (c) Armoured fighting vehicles (heading No. 8710.00);

   (d) Telescopic sights or other optical devices suitable for use with arms; unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);

   (e) Bows, arrows, fencing foils or toys (Chapter 95); or

   (f) Collectors' pieces or antiques (heading No. 9705.00 or 9706.00).

2. In heading No. 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading No. 85.26.

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CHAPTER 93 - *Continued*

Arms and Ammunition; Parts and Accessories Thereof - Continued

Heading No.	Description of Goods	Rate of Duty	Unit(s)
9301.00	**Military weapons, other than revolvers, pistols and the arms of heading No. 9307.00**	70%	kg and No
9302.00	**Revolvers and pistols, other than those of heading No. 93.03 or 9304.00**	70%	kg and No
93.03	**Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).**		
9303.001	Very pistols and other devices designed to project only signal flares; line-throwing guns	Free	kg and No
9303.009	Other	70%	kg and No
9304.00	**Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 9307.00**	70%	kg and No
9305.00	**Parts and accessories of articles of headings Nos. 9301.00 to 9304.00**	70%	kg and No

First Schedule

CHAPTER 93 - *Continued*

Arms and Ammunition; Parts and Accessories Thereof - Continued

Heading No.	Description of Goods	Rate of Duty	Unit(s)
93.06	**Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.**		
9306.001	Industrial cartridges, complete (for example, blank cartridges for riveting tools and for starting internal combustion engines) and parts thereof.....	10%	kg
9306.002	Parts of shotgun cartridges, including cartridge wads; lead shot prepared for ammunition.....	10%	kg
9306.009	Other.....	70%	kg
9307.00	**Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor....**	70%	kg

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SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

Notes

1. This Chapter does not cover:

(a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;

(b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors) of heading No. 70.09;

(c) Articles of Chapter 71;

(d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading No.8303.00;

(e) Furniture specially designed as parts of refrigerating or freezing equipment of heading No. 84.18; furniture specially designed for sewing machines (heading No. 84.52);

(f) Lamps or lighting fittings of Chapter 85;

(g) Furniture specially designed as parts of apparatus of heading No. 85.18 (heading No. 85.18), of headings Nos.85.19 to 8521.00 (heading No. 85.22) or of headings Nos. 85.25 to 85.28 (heading No. 85.29);

(h) Articles of heading No. 87.14;

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CHAPTER 94 - *Continued*

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings - *Continued*

(ij) Dentists' chairs incorporating dental appliances of heading No. 90.18 or dentists' spittoons (heading No. 90.18);

(k) Articles of Chapter 91 (for example, clocks and clock cases); or

(l) Toy furniture or toy lamps or lighting fittings (heading No. 95.03), billiard tables or other furniture specially constructed for games (heading No. 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading No. 95.05).

2. The articles (other than parts) referred to in headings Nos. 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

(a) Cupboards, bookcases, other shelved furniture and unit furniture;

(b) Seats and beds.

3. (a) In headings Nos. 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(b) Goods described in heading No. 94.04, presented separately, are not to be classified in heading No. 94.01, 9402.00 or 94.03 as parts of goods.

CHAPTER 94 - *Continued*

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings - *Continued*

4. For the purposes of heading No. 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
94.01	**Seats (other than those of heading No. 9402.00), whether or not convertible into beds, and parts thereof.**		
9401.10	Seats of a kind used for aircraft....	45%	kg and No
9401.20	Seats of a kind used for motor vehicles.....	45%	kg and No
9401.30	Swivel seats with variable height adjustment.....	45%	kg and No
9401.40	Seats other than garden seats or camping equipment, convertible into beds.....	45%	kg and No
9401.50	Seats of cane, osier, bamboo or similar materials.....	45%	kg and No
9401.60	Other seats, with wooden frames	45%	kg and No
9401.70	Other seats, with metal frames..	45%	kg and No
9401.80	Other seats.....	45%	kg and No
9401.90	Parts.....	45%	kg

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CHAPTER 94 - *Continued*

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
9402.00	**Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles**	10%	kg
94.03	**Other furniture and parts thereof.**		
9403.10	Metal furniture of a kind used in offices	20%	kg
9403.20	Other metal furniture:		
9403.201	Of a kind used in schools, churches and laboratories	20%	kg
9403.209	Other	45%	kg
9403.30	Wooden furniture of a kind used in offices	20%	kg
9403.40	Wooden furniture of a kind used in the kitchen	45%	kg
9403.50	Wooden furniture of a kind used in the bedroom	45%	kg
9403.60	Other wooden furniture:		
9403.601	Of a kind used in schools, churches and laboratories	20%	kg

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CHAPTER 94 - *Continued*

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
9403.609	Other	45%	kg
9403.70	Furniture of plastics:		
9403.701	Of a kind used in offices	20%	kg
9403.702	Of a kind used in schools, churches and laboratories	20%	kg
9403.709	Other	45%	kg
9403.80	Furniture of other materials, including cane, osier, bamboo or similar materials:		
9403.801	Of a kind used in offices	20%	kg
9403.802	Of a kind used in schools, churches and laboratories	20%	kg
9403.809	Other	45%	kg
9403.90	Parts	45%	kg
94.04	**Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.**		
9404.10	Mattress supports	45%	kg and No
9404.20	Mattresses	45%	kg and No
9404.30	Sleeping bags	45%	kg and No
9404.90	Other	45%	kg and No

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CHAPTER 94 - *Continued*

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
94.05	**Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.**		
9405.10	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	30%	kg
9405.20	Electric table, desk, bedside or floor-standing lamps	30%	kg and No
9405.30	Lighting sets of a kind used for Christmas trees	30%	kg and No
9405.40	Other electric lamps and lighting fittings	30%	kg
9405.50	Non-electrical lamps and lighting fittings	30%	kg
9405.60	Illuminated signs, illuminated name-plates and the like	30%	kg and No
9405.90	Parts	30%	kg

CHAPTER 94 - *Continued*

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings - *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
94.06	**Prefabricated buildings.**		
9406.001	Of wood	30%	kg
9406.002	Of aluminium	20%	kg
9406.003	Of steel	20%	kg
9406.009	Other.....	20%	kg

CHAPTER 95

Toys, games and sports requisites; parts and accessories thereof

Notes

1. This Chapter does not cover:

   (a) Christmas tree candles (heading No. 34.06);

   (b) Fireworks or other pyrotechnic articles of heading No. 36.04;

   (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading No. 4206.00 or Section XI;

First Schedule

CHAPTER 95 - *Continued*

Toys, games and sports requisites; parts and accessories thereof- *Continued*

(d) Sports bags or other containers of heading No. 42.02, 43.03 or 43.04;

(e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;

(f) Textile flags or bunting, or sails for boats, sailboats or land craft, of Chapter 63;

(g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;

(h) Walking-sticks, whips, riding-crops or the like (heading No. 6602.00), or parts thereof (heading No. 6603.00);

(ij) Unmounted glass eyes for dolls or other toys, of heading No. 70.18;

(k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(l) Bells, gongs or the like of heading No. 83.06;

(m) Electric motors (heading No. 85.01), electric transformers (heading No. 85.04) or radio remote control apparatus (heading No. 85.26);

(n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;

(o) Children's bicycles (heading No. 87.12);

(p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

(q) Spectacles, goggles or the like, for sports or outdoor games (heading No. 90.04);

(r) Decoy calls or whistles (heading No. 9208.00);

First Schedule

CHAPTER 95 - *Continued*

Toys, games and sports requisites; parts and accessories thereof- *Continued*

(s) Arms or other articles of Chapter 93;

(t) Electric garlands of all kinds (heading No. 94.05); or

(u) Racket strings, tents or other camping goods, or gloves (classified according to their constituent material).

2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
9501.00	**Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.....**	30%	kg
95.02	Dolls representing only human beings.		
9502.10	Dolls, whether or not dressed	30%	kg
9502.90	Parts and accessories	30%	kg
95.03	**Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.**		
9503.10	Electric trains, including tracks, signals and other accessories therefor.....	30%	kg

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CHAPTER 95 - *Continued*

Toys, games and sports requisites; parts and accessories thereof- *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
9503.20	Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading No. 9503.10	30%	kg
9503.30	Other construction sets and constructional toys	30%	kg
9503.40	Toys representing animals or non-human creatures:		
9503.41	Stuffed	30%	kg
9503.49	Other.....	30%	kg
9503.50	Toy musical instruments and apparatus	30%	kg
9503.60	Puzzles	30%	kg
9503.70	Other toys, put up in-sets or outfits	30%	kg
9503.80	Other toys and models, incorporating a motor.....	30%	kg
9503.90	Other.....	30%	kg
95.04	**Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.**		
9504.10	Video games of a kind used with a television receiver.....	30%	kg
9504.20	Articles and accessories for billiards	30%	kg
9504.30	Other games, coin or disc-operated, other than bowling alley equipment...	30%	kg
9504.40	Playing cards.....	45%	kg
9504.90	Other:		
9504.901	Draught and chess boards	45%	kg
9504.909	Other.....	30%	kg

First Schedule

CHAPTER 95 - *Continued*

Toys, games and sports requisites; parts and accessories thereof- *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
95.05	**Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.**		
9505.10	Articles for Christmas festivities:		
9505.101	Artificial Christmas trees.....	45%	kg
9505.109	Other.....	30%	kg
9505.90	Other.....	30%	kg
95.06	**Articles and equipment for gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.**		
9506.001	For cricket	30%	kg
9506.002	For soccer.....	30%	kg
9506.003	For tennis	30%	kg
9506.004	For golf.....	30%	kg
9506.005	For athletics	30%	kg
9506.006	For other sports (including table-tennis).....	30%	kg
9506.007	For outdoor games; swimming pools and paddling pools.....	30%	kg
9506.009	Other.....	30%	kg
95.07	**Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 9208.00 or 9705.00) and similar hunting or shootings requisites.**		

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CHAPTER 95 - *Continued*

Toys, games and sports requisites; parts and accessories thereof- *Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
9507.10	Fishing rods	Free	kg
9507.20	Fish-hooks, whether or not snelled...	Free	kg
9507.30	Fishing reels.....	Free	kg
9507.90	Other:		
9507.901	Other fishing tackle.....	Free	kg
9507.909	Other	30%	kg
9508.00	**Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres...**	30%	kg

CHAPTER 96

Miscellaneous manufactured articles

Notes

1. This Chapter does not cover:

   (a) Pencils for cosmetic or toilet uses (Chapter 33);

   (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);

   (c) Imitation jewellery (heading No. 7117.00);

   (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

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CHAPTER 96 - *Continued*

Miscellaneous manufactured articles-*Continued*

(e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading No. 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;

(f) Articles of Chapter 90 (for example, spectacle frames (heading No. 90.03), mathematical drawing pens (heading No. 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading No. 90.18));

(g) Articles of Chapter 91 (for example, clock or watch cases);

(h) Musical instruments or parts or accessories thereof (Chapter 92);

(ij) Articles of Chapter 93 (arms and parts thereof);

(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

(l) Articles of Chapter 95 (toys, games, sports requisites); or

(m) Works of art, collectors' pieces or antiques (Chapter 97).

2. In heading No. 96.02 the expression "vegetable or mineral carving material" means:

(a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);

(b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3. In heading No. 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

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CHAPTER 96 - *Continued*

Miscellaneous manufactured articles-*Continued*

4. Articles of this Chapter, other than those of headings Nos. 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings Nos. 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi- precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
96.01	**Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).**		
9601.001	Articles.....	45%	kg
9601.009	Other.....	45%	kg
96.02	**Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No. 3503.00) and articles of unhardened gelatin.**		
9602.001	Articles.....	45%	kg
9602.009	Other.....	45%	kg

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CHAPTER 96 - *Continued*

Miscellaneous manufactured articles-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
96.03	**Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motor-ised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).**		
9603.001	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles.....	45%	kg and No
9603.002	Other brooms and mops for sweeping roads and floors.....	45%	kg and No
9603.003	Tooth brushes.....	45%	kg and No
9603.004	Scrubbing brushes.....	45%	kg and No
9603.005	Feather dusters.....	45%	kg and No
9603.006	Other toilet brushes; other brushes for household use	30%	kg and No
9603.007	Prepared knots and tufts for broom or brush making.....	30%	kg and No
9603.008	Paint brushes	20%	kg and No
9603.009	Other.....	10%	kg and No
96.04	**Hand sieves and hand riddles.**		
9604.001	Sieves used in laboratories.....	10%	kg
9604.002	Sieves used for sorting diamonds....	10%	kg
9604.003	Household sieves	45%	kg
9604.009	Other.....	10%	kg
9605.00	**Travel sets for personal toilet, sewing or shoe or clothes cleaning...**	30%	kg and No

First Schedule

CHAPTER 96 - *Continued*

Miscellaneous manufactured articles-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
96.06	**Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.**		
9606.10	Press-fasteners, snap-fasteners and press-studs and parts therefor.....	10%	kg
9606.20	Buttons	10%	kg
9606.30	Button moulds and other parts of buttons; button blanks	10%	kg
96.07	**Slide fasteners and parts thereof.**		
9607.10	Slide fasteners	30%	kg
9607.20	Parts:		
9607.201	Continuous chain.....	10%	kg
9607.209	Other.....	10%	kg
96.08	**Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09.**		
9608.10	Ball point pens.....	45%	kg and No
9608.20	Felt tipped and other porous-tipped pens and markers	30%	kg and No
9608.30	Fountain pens, stylograph pens and other pens.....	30%	kg and No
9608.40	Propelling or sliding pencils.....	30%	kg and No
9608.50	Sets of articles from two or more of the foregoing subheadings.....	30%	kg

First Schedule

CHAPTER 96 - *Continued*

Miscellaneous manufactured articles-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
9608.60	Refills for ball point pens, comprising the ball point and ink-reservoir.	10%	kg
9608.90	Other:		
9608.901	Pen-holders, pencil-holders and similar holders.....	30%	kg
9608.902	Barrels and covers for ball point pens	30%	kg
9608.903	Pen nibs and nib points	10%	kg
9608.909	Other.....	10%	kg
96.09	**Pencils (other than pencils of heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.**		
9609.10	Pencils and crayons, with leads encased in a rigid sheath:		
9609.101	Pencils.....	30%	kg
9609.102	Crayons.....	30%	kg
9609.20	Pencil leads, black or coloured.....	30%	kg
9609.90	Other:		
9609.901	Writing or drawing chalks.....	30%	kg
9609.909	Other.....	30%	kg
96.10	**Slates and boards, with writing or drawing surfaces, whether or not framed.**		
9610.001	Writing and drawing boards.....	30%	kg
9610.009	Other.....	10%	kg

First Schedule

CHAPTER 96 - *Continued*

Miscellaneous manufactured articles-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
96.11	**Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.**		
9611.001	Rubber stamps.....	45%	kg
9611.009	Other.....	30%	kg
96.12	**Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.**		
9612.10	Ribbons:		
9612.101	Typewriter ribbons on open spools...	30%	kg
9612.109	Other.....	10%	kg
9612.20	Ink-pads.....	10%	kg
9613.00	**Cigarette lighters and other lighters whether or not mechanical or electrical and parts thereof other than flints and wicks.....**	45%	kg
9614.00	**Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.....**	30%	kg

First Schedule

CHAPTER 96 - *Continued*

Miscellaneous manufactured articles-*Continued*

Heading No.	Description of Goods	Rate of Duty	Unit(s)
96.15	**Combs, hair-slides and the like; hair-pins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16, and parts thereof.**		
9615.10	Combs, hair-slides and the like:		
9615.101	Combs.....	45%	kg
9615.102	Hair-slides and the like.....	45%	kg
9615.90	Other:		
9615.901	Hairpins	45%	kg
9615.909	Other.....	30%	kg
96.16	**Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.**		
9616.10	Scent sprays and similar toilet sprays, and mounts and heads therefor	30%	kg
9616.20	Powder-puffs and pads for the application of cosmetics or toilet preparations.....	30%	kg
9617.00	**Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.....**	30%	kg
9618.00	**Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.....**	10%	kg

First Schedule

SECTION XXI

Works of Art, Collectors' Pieces and Antiques

CHAPTER 97

Works of art, collectors' pieces and antiques

Notes

1. This Chapter does not cover;

   (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of current or new issue in the country to which they are destined (Chapter 49);

   (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 5907.00) except if they may be classified in heading No. 9706.00; or

   (c) Pearls, natural or cultured, or precious or semi-precious stones (headings Nos. 71.01 to 71.03).

2. For the purposes of heading No. 9702.00, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading No. 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.

4. (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

   (b) Heading No. 9706.00 does not apply to articles of the preceding headings of this Chapter.

First Schedule

CHAPTER 97 - *Continued*

Works of art, collectors' pieces and antiques-*Continued*

5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

Heading No.	Description of Goods	Rate of Duty	Unit(s)
97.01	**Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 4906.00 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.**		
9701.10	Paintings, drawings and pastels:		
9701.101	Paintings.....	30%	kg
9701.102	Drawings and pastels.....	30%	kg
9701.90	Other.....	30%	kg
9702.00	**Original engravings, prints and lithographs.....**	30%	kg
9703.00	**Original sculptures and statuary, in any material.....**	30%	kg
9704.00	**Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined.....**	30%	kg
9705.00	**Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological palaeontological, ethnographic or numismatic interest.....**	30%	kg
9706.00	**Antiques of an age exceeding one hundred years.....**	30%	kg

First Schedule

SECTION XXII

SPECIAL TRANSACTIONS

CHAPTER 98.98

Postal packages; returned goods; other special transactions

Heading No.	Description of Goods	Rate of Duty	Unit(s)
98.98.01	Postal packages, not classified according to kind.....	Duty according to contents	kg
98.98.02	Personal effects of travellers and immigrants.....	See the Customs Law and Table of Exemptions	kg
98.98.03	Household effects of travellers and immigrants.....	See the Customs Law and Table of Exemptions	kg
98.98.04	Sample articles temporarily imported or exportd.....	See the Customs Law and Table of Exemptions	kg
98.98.05	Films on loan or lease for periods of three months or less.	See the Customs Law and Table of Exemptions	metre and kg
98.98.06	Goods returned to the country from whence exported.....	See the Customs Law and Table of Exemptions	kg
98.98.99	Other special cases.....	See the Customs Law and Table of Exemptions	kg

SECOND SCHEDULE

TABLE OF EXEMPTION FROM DUTY

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
Academic Robes.....	1	Academic robes admitted as such by the Comptroller.
Advertising Material..	2	Advertising material of no commercial value and admitted as such by the Comptroller.
Aircraft.....	3(a)	Aircraft and their component parts, accessories and instruments necessary for the navigation of aircraft for use in international services, flying clubs approved by the Cabinet and in other approved services operating within the West Indies; provided the Comptroller is satisfied that the articles imported are for the services and clubs stated.
	(b)	One-seater aircraft, specially built or adapted for use in aerial insecticidal spraying of crops, provided the Comptroller is satisfied that it is imported solely for such use by a company or firm controlled by citizens of Trinidad and Tobago. In this Item:- "Company" means a company incorporated in Trinidad and Tobago; "Firm" has the meaning assigned to that expression by Section 2 of the Registration of Business Names Act Ch. 82:85.
	(c)	Ground equipment, maintenance and technical supplies imported for use within the limits of an airport in connection with the establishment or upkeep of the services and clubs specified in subparagraph (a) and admitted as such by the Comptroller.

Second Schedule

TABLE OF EXEMPTION FROM DUTY - *Continued*

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
	3(d)	Fuel and lubricants imported or taken out of bond solely for use in aircraft specified in subparagraph (a).
	(e)	Stores for use in aircraft in flight employed in the services specified in subparagraph (a), except in the case of flying clubs, and admitted as such by the Comptroller.
Archaeological Sites and Artifacts.....	4	Supplies, equipment, instruments and apparatus for the recovery and restoration of archaeological sites and artifacts imported by bodies approved by the Minister responsible for Culture and admitted as such by the Comptroller.
Articles for the Blind and Disabled....	5(a)	Articles including reading matter certified by the Minister of Education to be specially designed for the educational, scientific or cultural advancement of the blind and admitted as such by the Comptroller.
	(b)	Hearing aids, crutches, manual and motorized wheel chairs, trusses, colostomy bags and similar appliances and apparatus and identifiable spare parts for the relief of permanent bodily disablement admitted as such by the Comptroller.
	(c)	Haemodialysis machines and replacement parts, accessories imported by or on behalf of persons suffering from chronic renal failure for their treatment at home and so certified by the Chief Medical Officer.
Baggage and Household effects.....	6(a)	The accompanied baggage of a passenger being wearing apparel, articles of personal adornment, toilet requisites and any portable articles in a passenger's baggage or on his

Second Schedule

TABLE OF EXEMPTION FROM DUTY - *Continued*

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
	6(a)	person which he might reasonably be expected to carry with him for his own regular and private use, which are so declared and passed as such by the proper officer and in which in the case of the accompanied baggage of a passenger seventeen years old and over may be included:- (1) wine or spirits not exceeding one litre in all, and (2) tobacco, not exceeding 250 grams, or (3) cigars, not exceeding fifty, in number, or (4) cigarettes, not exceeding two hundred in number. (5) Goods to the aggregate of $100.00 belonging to a passenger (including a passenger under seventeen years old) which accompany that passenger and were acquired abroad by him for his personal or household use or as souvenirs or gifts and admitted as such by the Comptroller; Provided that:- (a) a passenger shall not be entitled to the exemption granted above in respect of alcoholic beverages or tobacco products in excess of the quantities specified in Items (1) to (4) of this subparagraph; (b) a passenger may only claim the allowance once every year. Exemptions under this item shall not apply to arms and ammunition, except service weapons being carried by a member of an armed force entitled to carry such arms on his person.

Second Schedule

TABLE OF EXEMPTION FROM DUTY - *Continued*

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
	6(b)	Household effects, admitted as such by the Comptroller, which accompany a passenger and are for his personal use and not for sale or exchange and are declared to have been in the use and possession of the passenger for at least one year.
	(c)	Household effects, admitted as such by the Comptroller, not exceeding a c.i.f. value of $25,000.00 which accompany a citizen of Trinidad and Tobago returning to reside in Trinidad and Tobago who has resided abroad continuously for at least five years immediately prior to his return and which are for his personal use and not for sale or exchange.
	(d)	Baggage and household effects, imported within two months before or after the arrival of a passenger, or within such further period as the Comptroller shall in the circumstances deem reasonable, provided that the articles would have been exempted from import duty had they been imported under subparagraph (a) or (b) hereof.
	(e)	Used implements, instruments and tools of profession, trade, occupation or employment admitted as such by the Comptroller, of persons arriving in the country, which are not intended for sale or exchange, and which are declared to have been in the possession and use of the passenger for a reasonable period.
	(f)	Personal effects, not being merchandise, of Trinidadians and Tobagonians or of persons domiciled in Trinidad and Tobago, who have died abroad.

Second Schedule

TABLE OF EXEMPTION FROM DUTY - *Continued*

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
Citrus Fruit Industry.....	7	Field crates, picking bags and juice preservatives for use in the citrus fruit industry.
Clothing for Indigent Children...	8	Clothing donated for the use of indigent school children to schools and institutions as approved by the Minister of Education and admitted as such by the Comptroller.
Commissioners and Trade Commissioners, and Diplomatic Staff	9(a)	Goods imported or taken out of bond:- (1) by any accredited Commissioner or Trade Commissioner of any country or territory within the British Commonwealth of Nations, for his official use; or (2) by any person who is:- (a) an accredited Commissioner or Trade Commissioner of a Commonwealth country; or (b) an Assistant Commissioner or Assistant Trade Commissioner of a Commonwealth country; (c) a member of the Official Staff of any accredited Commissioner or Trade Commissioner of a Commonwealth country, for his personal use and the use of his family forming part of his household; Provided that such person: (i) is a citizen of such Commonwealth country and was not born in Trinidad and Tobago;

TABLE OF EXEMPTION FROM DUTY - *Continued*

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
	9(a)	(ii) is not engaged in private occupation for gain in Trinidad and Tobago;
		(iii) is a permanent employee of the Government of such Commonwealth country or, if not a permanent employee thereof, was not resident in Trinidad and Tobago at the commencement of his employment with such Government;
		Provided further that reciprocal exemptions are accorded to accredited Commissioners and Trade Commissioners of Trinidad and Tobago, their Assistants and Official Staff by such Commonwealth country.
	(b)	Goods including motor vehicles for use of any Mission or Consulate or the Members thereof, to the extent provided by the Vienna Convention on Diplomatic Relations 1961, or the Vienna Convention on Consular Relations, 1963 as approved by the Minister of External Affairs.
	(c)	Goods including motor vehicles for the use of any international organization or personnel of that organization pursuant to an agreement in force between the organization and the Government of Trinidad and Tobago as approved by the Minister of External Affairs.
Containers.....	10(a)	Containers of all kinds (except those containers which the Comptroller is satisfied are being manufactured in the country) which are imported for use exclusively as containers for the packing or packaging of any produce or manufacture of the country.

Second Schedule

TABLE OF EXEMPTION FROM DUTY - *Continued*

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
	10(b)	Goods of all kinds including labels (except those goods which the Comptroller is satisfied are being manufactured in the country) which are imported for use exclusively in the manufacture or repair of containers or parts thereof, and will form part of, containers for packing or packaging any produce or manufacture of the country subject to such conditions as to the keeping or rendering of accounts in respect of the use or disposal of such goods as the Comptroller may require.
	(c)	Containers (including component and fashioned parts thereof) of such description or for use in such undertakings as the Cabinet may from time to time approve subject to such conditions in respect of disposal of such containers (including component and fashioned parts thereof) as the Comptroller may require.
Contracts between Persons and the Government.....	11	Materials, vehicles and equipment imported by any person for the purpose of carrying out any works in pursuance of any contract between such person and the Government of Trinidad and Tobago and approved by Cabinet and where the Comptroller is satisfied that such materials, vehicles and equipment are necessary for the performance of such contract and that such contract provides that such material and equipment shall be exempt from import duties of customs: Provided that on the completion of such works the importer shall be liable to pay existing rates of duty on all materials not

Second Schedule

TABLE OF EXEMPTION FROM DUTY - *Continued*

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
	11	used up and on all equipment and vehicles unless such materials, vehicles or equipment are re-exported under customs supervision.
Cotton Goods, Sea Island.....	12	Goods made from sea island cotton and bearing the trade mark of the West Indian Sea Island Cotton Association.
Coverings or Packages	13(a)	Coverings or packages in which any goods not liable to duty *ad valorem* are imported, and which are in the opinion of the Comptroller the usual or proper coverings or packages for such goods.
	(b)	Packages and bags, exported filled with manufactured goods or produce and returned empty, passed as such by the Comptroller.
Economic Development Goods for.....	14	All goods which are made available free of charge by the Government of a Country or international institution, or by an individual or group of individuals with a view to assisting the economic development of Trinidad and Tobago as approved by Cabinet.
Emblems.....	15	Artificial flowers, miniature flags, buttons, brooches and similar small emblems of no commercial value imported for sale as tokens for the purpose of providing funds for the use of any institution approved by the Cabinet.

Second Schedule

TABLE OF EXEMPTION FROM DUTY - *Continued*

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
Films, Film Strips and Sound Recordings (Educational, Scientific and Cultural).....	16	Films, filmstrips, microfilms and sound recordings of an educational, scientific or cultural character produced by the United Nations or any of its specialised Agencies.
Fire-fighting Apparatus.....	17	Fire-fighting equipment, vehicles, materials and apparatus certified as such by the Chief Fire Officer and admitted as such by the Comptroller.
Fishing Gear.....	18(a)	The following goods and equipment which the Comptroller is satisfied are imported solely for use in the fishing industry:- (1) Fishing nets and gear therefor. (2) Fishing lines of all types. (3) Fishing wire. (4) Fishing hooks. (5) Seine twine and synthetic netting twine. (6) Pine tar.
	(b)	The following articles which the Comptroller is satisfied are imported or taken out of bond for use solely by commercial fishermen certified as such by the Chief Fisheries Officer:- (1) Outboard and inside motor engines for fishing boats. (2) Special equipment (including spare parts) for fishing vessels, for example, echo sounders, radio telephones, compasses. (3) Spare parts for fishing vessels.

Second Schedule

TABLE OF EXEMPTION FROM DUTY - *Continued*

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
Gifts, Charitable and Public.....	19(a)	Articles sent to the country as charitable gifts for free distribution, admitted as such by the Comptroller; but not including articles sent for distribution by the manufacturers thereof or by any person on his behalf except the Cabinet shall otherwise direct.
	(b)	Articles imported at the cost of public subscribers as gifts to the public and admitted as such by the Comptroller.
Government.....	20	Goods imported or taken out of bond by or on behalf of the Central Government for its own use.
Handicapped - Mentally or Physically Goods for.....	21	(i) Other goods catering to the needs of mentally or physically handicapped as recommended by the Chief Medical Officer and admitted as such by the Comptroller.
		(ii) Tools of trade for the disabled as recommended by the Chief Medical Officer and admitted as such by the Comptroller.
Head of State, Prime Minister.....	22	(i) Goods imported by or for the use of the Head of State.
		(ii) Goods imported for the use of the Prime Minister.

Second Schedule

TABLE OF EXEMPTION FROM DUTY - *Continued*

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
Health Institutions and Equipment, etc.	23	(i) Equipment and ambulances, medical, surgical and laboratory supplies for hospitals and veterinary institutions including institutions providing out-patients' health care as approved by Cabinet and admitted as such by the Comptroller. (ii) Materials for the construction, furnishing, replacement or extension of hospitals and veterinary institutions including institutions offering out-patients' health care and furnishings for such health care facilities as approved by the Cabinet and admitted as such by the Comptroller.
Industrial Machinery.....	24	Industrial machinery for initial investment or subsequent expansion for approved industry (other than spare parts and accessories for use as replacements) admitted as such by the Comptroller, for use in such industrial factories as may be approved by the Minister responsible for industry. In this item, "approved industry" means any industry contained in the "Third Schedule".
Medicinal and Vitamin Preparations for Livestock.....	25(a)	Medicinal preparations, biological products and drugs approved by the Chief Technical Officer (Agriculture) for the treatment and control of livestock (including poultry) diseases specified by Cabinet.
	(b)	Vitamin preparations approved by the Chief Technical Officer (Agriculture) for livestock.

Second Schedule

TABLE OF EXEMPTION FROM DUTY - *Continued*

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
Meteorological Offices; Scientific and Research Institutes.....	26	Goods imported by or for the use of any office or bureau for meteorological observation or any institution engaged in scientific, medical or technical research, including instruments, apparatus and equipment for geological or topographical purposes as approved by Cabinet and admitted by the Comptroller.
Military Services and Voluntary Forces.....	27(a)	Goods imported by or for use of the military forces certified by the Minister of National Security and admitted as such by the Comptroller.
	(b)	Arms, ammunition, uniforms, accoutrements and equipment including musical instruments imported by and for the use of any Volunteer Force, Cadet Force or Rifle Association certified by the Minister of National Security and admitted as such by the Comptroller.
Mosquito Nets, and Nettings.....	28	Mosquito nets and mosquito nettings and mosquito-proof gauze, admitted as such by the Comptroller.
Natural History.....	29	Specimens illustrative of natural history and other sciences for educational and cultural institutions including museums, zoos and historical societies as approved by the Minister of Education and admitted as such by the Comptroller.

Second Schedule

TABLE OF EXEMPTION FROM DUTY - *Continued*

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
Patterns, Samples.....	30	Patterns and samples cut, mutilated or otherwise spoiled to the satisfaction of the Comptroller so as to render them unmerchantable.
Pipes and Tanks for Use in the Oil and Gas Industry.....	31	Pipes and pipe fittings as accessories in the oil and gas industries, tanks (except of aluminum) for the storage of petroleum and petroleum products and tanks of any material for the storage of locally manufactured gases, provided the Comptroller is satisfied that the above-mentioned pipes, pipe-fittings, fittings and tanks are imported solely for use as mentioned above.
Places of Worship; Altar Bread and Altar Wine.....	32(a)	Goods of a non-consumable nature which the Comptroller is satisfied are imported solely for the use, furnishing, decoration, building or repair of places of worship, or as vestments for use during public worship, on the signed declaration of the head of the denomination that the goods and vestments will be used only for such purpose for which they are intended.
	(b)	Altar bread, paschal bread and altar wine, imported for the purpose of administering the Sacrament, on the signed declaration of the head of the denomination for which they are intended.
	(c)	Unleavened bread and biscuits imported for use in Jewish religious ceremonies on the signed declaration of the Secretary of the Jewish Religious Society.

Second Schedule

TABLE OF EXEMPTION FROM DUTY - *Continued*

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
	32(d)	Candles and frankincense which the Comptroller is satisfied are imported solely for use in places of divine worship.
	(e)	Offertory envelopes which the Comptroller is satisfied are imported by or on behalf of any religious denomination solely for the purpose of distribution in order that subscriptions or offerings should be enclosed therein.
	(f)	Other goods of a consumable nature imported by or for use of religious bodies in their place of worship approved by Cabinet on the signed declaration of the head of the religious body and admitted as such by the Comptroller.
Printers.....	33	The following equipment, articles and goods which the Comptroller is satisfied are imported or taken out of bond by a printer, certified as such by the Government Printer, for use in his trade and not for resale:-
		(a) Printing Machinery and parts and accessories thereof, (other than spare parts and accessories for use as replacements) including machines for engraving or preparing printing plates, type founding, type-setting machines which justify copy, litho-graphic, photogravure.
		(b) Printing blocks
		(c) Matrices
		(d) Printing type
		(e) Printing type metal
		(f) Printers' machine shears
		(g) Typographic dies
		(h) Litho and graphic art film

Second Schedule

TABLE OF EXEMPTION FROM DUTY - *Continued*

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
	33	(i) Sensitized offset plates (j) Plain printing plates (k) Printers' ink (l) Paper including newsprint paper (m) Such other articles as recommended by the Government Printer and admitted as such by the Comptroller.
Protective Clothing and Equipment.....	34	Protective clothing and protective equipment imported by or on behalf of industrial concerns approved by Cabinet which the Comptroller is satisfied will be used solely by industrial workers for personal protection from the occupational hazards.
Public and Contract Officers.....	35	Goods including motor vehicles imported by or for use of persons including public and contract officers as approved by Cabinet.
Public Bodies or Institutions.....	36	Articles imported or taken out of bond by or on behalf of any municipality, county council, or any other public body or institution approved for the purposes thereof by the Cabinet and admitted by the Comptroller as necessary for use in the construction, furnishing, upkeep and repair of the buildings belonging to such body or institution, or for carrying out the usual and customary purposes for which such body or institution exists.
Relief Supplies	37	Goods (including foodstuff) imported for use in rehabilitation or relief following natural disaster by organisations approved by Cabinet and admitted as such by the Comptroller.

Second Schedule

TABLE OF EXEMPTION FROM DUTY - *Continued*

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
Schools, Colleges and Other Approved Institutions Offering Training, Apprenticeship Schemes.....	38(a)	School and educational equipment including apparatus and equipment for games and physical training imported exclusively for use in any school, college or other approved institution offering training and not for sale or exchange, certified as such by the Chief Education Officer and admitted as such by the Comptroller.
	(b)	Scientific instruments or apparatus, intended exclusively for educational purposes or pure scientific research and admitted as such by the Comptroller, consigned to public or private educational institutions certified as such by the Chief Education Officer and used under the control and subject to the responsibility of these institutions.
	(c)	Tools, technical instruments and other equipment certified as such by the Chief Education Officer which the Comptroller is satisfied are for use in apprenticeship schemes approved by the Minister of Education or the Minister of Culture.
	(d)	Workbooks, Activity Books, Exercise Books and other similar books, designed to be completed in manuscript or in typescript by the user, imported exclusively for educational purposes for use in schools, colleges, or other approved institutions certified as such by the Chief Education Officer and admitted as such by the Comptroller of Customs and Excise.

Second Schedule

TABLE OF EXEMPTION FROM DUTY - *Continued*

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
Sporting Goods and Equipment.....	39	The following goods and equipment, where the Comptroller is satisfied that they are imported solely for use in sports and games and that similar goods and equipment are not manufactured in Trinidad and Tobago:-
		(a) golf and cricket bags;
		(b) balls (including bladders and covers for such balls, and shuttle cocks) made exclusively for use in specific sports or games; e.g. cricket, football, table tennis, etc.;
		(c) bats, sticks, rackets, cues, mallets, clubs and similar articles used in specific sports or games; e.g.hockey, tennis, billiards, etc. presses, covers, grips and parts for the aforementioned bats, sticks, etc.;
		(d) sports footwear equipped with spikes, studs, bars, for use in athletics, football, cricket, etc. and other cricket boots not before specified and parts for the aforementioned sports, footwear, excluding laces;
		(e) gloves, inner and outer, specifically designed for use in sports or games;
		(f) nets for various games; e.g. netball, football, tennis, etc.;
		(g) protective gears, e.g. leg and shin guards, cricket protectors, head gear for boxers and racing cyclists and mouth-guards for boxers, suspender jock-straps, wrist, knee and ankle bands;
		(h) other cricket implements and made-up mattings;

Second Schedule

TABLE OF EXEMPTION FROM DUTY - *Continued*

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
	39(i)	score and record books used in conjunction with games;
	(j)	slip catching machines, tennis trainers and similar training devices for use in sports;
	(k)	pumps for balls;
	(l)	shorts specially designed for racing cyclists;
	(m)	gymnasium equipment; e.g. trapeze bars and rings, horizontal and parallel bars, wall-bars, mats, climbing ropes and ladders, vaulting horses, spring boards, Indian clubs, dumb-bells, bar-bells, medicine balls, chest expanders, punch balls and punch bags, equipment for boxing and wrestling rings and trampoline;
	(n)	track and field equipment; e.g. jumping stands, vaulting poles, javelin, discus, throwing hammers, putting shots, hurdles, batons and starting blocks;
	(o)	equipment for indoor games such as billiards (including billiard table covering cut to size), table tennis board, fencing, darts, chess and draughts.
	(p)	other outdoor sports equipment; e.g. racing cycles (exceeding a landed value of three hundred dollars), ground markers (mechanical) back boards, posts, net rings, and winding mechanisms, golf tees, and trolleys (excluding motorized) and bows, arrows and targets for archery, tubular tyres for racing cycles and pigeon racing time clocks.

Second Schedule

TABLE OF EXEMPTION FROM DUTY - *Continued*

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
	39(q)	equipment for water polo and swimming, (excluding swimming pool equipment, inflatable mattresses, surfboard for swimming pools and the like). Excluded from the aforementioned are starting pistols, stop watches; equipment for motor car racing, motor cycle racing, horse racing, sailing and motor boat racing, water skiing, scuba diving, hunting, fishing and card games.
Television Broadcasting and Amateur Radio Operators - Goods for.....	40	(i) Instruments, apparatus, equipment and materials, including records and tapes for radio and television broadcasting, imported by or on behalf of any radio or television broadcasting company as approved by Cabinet and admitted as such by the Comptroller. (ii) Amateur radio equipment for use by holders of valid licences granted by the Director of Telecommunications to keep, install, erect or use an amateur wireless transmitter and admitted by the Comptroller.
Tobacco Industry.....	41	Equipment and material, including curing units, and shade cloth derived from polythene, imported for use in the production of tobacco, certified as such by the Chief Technical Officer (Agriculture) and admitted as such by the Comptroller.
Tombstones and Memorials.....	42	Tombstones and memorials engraved with an inscription in commemoration of a deceased person.

Second Schedule

TABLE OF EXEMPTION FROM DUTY - *Continued*

General Heading	*Item No.*	*Goods exempt from payment of Customs Duty*
Trophies.....	43	Cups, medals, shields and similar trophies, not being articles of general utility, proved to the satisfaction of the Comptroller to be specially imported for bestowal as honorary distinctions or prizes in the spheres of art, literature, science or sport and awards for acts of gallantry, for public service or for other similar outstanding actions or conducts, or when won abroad or sent by donors resident abroad; provided that the articles do not bear any advertisement and that this exemption shall not apply or extend to the importation or stocking of the articles for purposes of trade.
Youth and Other Organisations.....	44	Uniforms and equipment imported by and for the use of Boy Scouts, Boys Brigade and Girl Guides Associations and such other youth associations as may be approved by Cabinet.
Ad Hoc Exemptions (Section 9, Chap. 78:01).....	45	Other articles not exempt from duty which in any particular case may be exempted by order of the Cabinet.
Continuing Exemptions	46	Goods which are permitted to be imported in special circumstances and which are admitted without payment of duty under the provisions of specific enactments. The benefit provided for certain items in the Second Schedule (as specified above) shall be granted only if the Comptroller of Customs and Excise is satisfied that such goods or similar goods are not being manufactured in Trinidad and Tobago. This proviso applies only to the following items of the Second Schedule: 2, 7, 10(a), 10(b), 24, 25(a), 25(b), 31, 32(d), 32(e), 32(f), 33, 34, 39, 41 and 44,

THIRD SCHEDULE

PART A

LIST OF CONDITIONAL DUTY EXEMPTIONS

I - FOR APPROVED INDUSTRY

1. Machinery, equipment and materials for processing, canning and packaging food products.

2. Machinery, equipment and materials for the manufacture and packaging of beverages.

3. Machinery, equipment and materials for the manufacture and packaging of wax, wax products and candles.

4. Machinery, equipment and materials for the manufacture of soap.

5. Machinery, equipment and materials for the manufacture of:-

   (a) Textile, textile fabrics including finishing and printing;

   (b) Garments and other textile manufactures.

6. Machinery, equipment and materials for the manufacture of building products.

7. Machinery, equipment and materials for the manufacture of leather and leather goods.

8. Machinery, equipment and materials for the manufacture and packaging of headgear.

9. Machinery, equipment and materials for the manufacture of footwear.

10. Machinery, equipment and materials for the manufacture of telephonic and telegraphic materials.

11. Machinery, equipment, materials and components for the manufacture of electrical goods, electrical and electronic equipment, appliances and apparatus.

12. Machinery, equipment and materials for the manufacture of non-electrical stoves, ranges, heaters and refrigerators.

Third Schedule

LIST OF CONDITIONAL DUTY EXEMPTIONS - *Continued*

I - FOR APPROVED INDUSTRY - *Continued*

13. Machinery, equipment and materials for the manufacture and packaging of drugs, pharmaceuticals and medicinal preparations.

14. Machinery, equipment and materials for the manufacture, processing, packaging, storing and transporting of petroleum and petroleum products and petrochemicals.

15. Machinery, equipment and materials for the manufacture and packaging of drinking straws.

16. Machinery, equipment and materials for the manufacture of rope, twine and cordage.

17. Machinery, equipment and materials for the manufacture of mirrors.

18. Machinery, equipment and materials for the manufacture of containers for compressed or liquefied gas.

19. Machinery, equipment and materials for the manufacture of welding electrodes.

20. Machinery, equipment and materials for the manufacture of jewellery.

21. Machinery, equipment and materials for printing and engraving industry including blank lithographic sheets.

22. Machinery, equipment and materials for the manufacture of pens, pencils, chalk and crayon.

23. Machinery, equipment and materials for the manufacture of rubbing compound.

24. Machinery, equipment and materials for the manufacture of cleansing compound.

25. Machinery, equipment and materials for the manufacture of travel goods.

26. Machinery, equipment and materials for the manufacture of glass and glass products.

Third Schedule

LIST OF CONDITIONAL DUTY EXEMPTIONS - *Continued*

I - FOR APPROVED INDUSTRY - *Continued*

27. Machinery, equipment and materials for the manufacture of hoisting tackle.

28. Machinery, equipment and materials for the manufacture of spectacles and spectacle frames.

29. Machinery, equipment and materials for the manufacture of ceramics and ceramic products.

30. Machinery, equipment and materials for the manufacture of crown corks and bottle closures.

31. Machinery, equipment and materials for use in the boat and ship building and repairs industry.

32. Machinery, equipment and materials for use in the manufacture of industrial chemicals including brake fluids.

33. Machinery, equipment and materials for the manufacture of rubber and rubber products.

34. Machinery, equipment and materials and fuel oil for the manufacture of alumina, aluminium and aluminium products.

35. Machinery, equipment and materials for the manufacture of stock feed.

36. Machinery, equipment and materials for the manufacture of fertilizers.

37. Machinery, equipment, components and materials for the production and packaging of wood and wood products.

38. Machinery, equipment and materials for the treatment (including impregnation and preservation) of wood.

39. Machinery, equipment and materials for the manufacture of anti-corrosion products.

40. Machinery, equipment and materials for the manufacture of packaging of matches.

Third Schedule

LIST OF CONDITIONAL DUTY EXEMPTIONS - *Continued*

I - FOR APPROVED INDUSTRY - *Continued*

41. Machinery, equipment and materials for the manufacture or repair of containers and other packaging materials and parts for packaging.

42. Machinery, equipment and materials for the manufacture of tyres and tubes and for the recapping, remoulding and retreading of tyres.

43. Machinery equipment and materials for the manufacture of detergents and other cleansing and sanitising agents.

44. Machinery, equipment, materials and components for the manufacture and packaging of furniture.

45. Machinery, equipment, materials and components for the manufacture of toys.

46. Machinery, equipment and materials for the manufacture and packaging of paints, enamels, varnishes, lacquers, synthetic resins and related goods.

47. Machinery, equipment and materials for the manufacture of plastics and plastic products.

48. Machinery, equipment and materials for the manufacture of gramophone records and other sound or similar recordings.

49. Machinery, equipment, materials and components for the manufacture and assembly of pianos and organs.

50. Machinery, equipment and materials for the manufacture of wire products.

51. Machinery, equipment and materials for the manufacture and packaging of cosmetics, perfumery and toilet preparations.

52. Machinery, equipment and materials for the manufacture of hosiery.

53. Machinery, equipment and materials for the manufacture of umbrellas.

Third Schedule

LIST OF CONDITIONAL DUTY EXEMPTIONS - *Continued*

I - FOR APPROVED INDUSTRY - *Continued*

54. Machinery, equipment and materials for the assembly and/or manufacture of motor vehicles or parts thereof.

55. Machinery, equipment and materials for the manufacture and packaging of paper and paper products.

56. Machinery, equipment and materials for use in the manufacture of tobacco and tobacco products.

57. Machinery, equipment and materials for the manufacture (including blending) of vegetable oils.

58. Machinery, equipment and materials for the manufacture of adhesives.

59. Machinery, equipment and all materials, except prepared glues (ex Chapter 35) and other adhesive falling within heading No. 40.06 for the manufacture of adhesive tapes.

60. Machinery, equipment and all materials except items falling within heading No. 46.01 for use in the manufacture of basketwork.

61. Machinery, equipment and all materials except items falling within Chapter 34 for use in the manufacture of polishes, creams and other products for polishing or preserving floors, furniture, metal, footwear and like goods.

62. Machinery, equipment and all materials except items falling within headings Nos. 44.17, 96.03 for use in the manufacture of brooms and brushes.

63. Machinery, equipment and all materials for use in the manufacture of slide fasteners.

64. Machinery, equipment and all materials except items falling within heading No. 67.02 for use in the manufacture of artificial flowers.

65. Machinery, equipment and all materials except blanks as described in heading No. 82.12 for use in the manufacture of cutlery including razor blades.

Third Schedule

LIST OF CONDITIONAL DUTY EXEMPTIONS - *Continued*

I - FOR APPROVED INDUSTRY - *Continued*

66. Machinery, equipment and all materials except items falling within headings Nos. 4008.00 and 94.04 for use in the manufacture of foam and foam products.

67. Machinery, equipment and all materials, including components, except items falling within headings Nos. 73.04 to 73.26 for use in the manufacture and processing of iron and steel products.

68. Machinery, equipment and all materials, including components, except items falling within headings Nos. 7412.00 to 74.19, 7806.00 and 8007.00 for use in the manufacture of products made from non-ferrous metals.

69. Machinery, equipment and all materials, except items falling within heading No. 38.08 for use in the manufacture of disinfectants, insecticides, fungicides, weed killers and similar products.

70. Building material for first installation or approved extension in approved industrial enterprises.

71. Machinery, equipment and materials for polishing diamonds.

72. Machinery, equipment and all materials for the printing of colour films.

73. Machinery, equipment and materials for the production of motion pictures.

74. Machinery, equipment and materials for use in the manufacture and repair of machinery.

75. Machinery, equipment and materials for use in the manufacture of printing ink.

76. Machinery, equipment and materials for use in the manufacture of gramophones and cassette and cassette tape recorders.

77. Machinery, equipment and materials for use in the manufacture of asphalt-based products.

Third Schedule

LIST OF CONDITIONAL DUTY EXEMPTIONS - *Continued*

I - FOR APPROVED INDUSTRY - *Continued*

78. Machinery, equipment and materials for use in the manufacture of essential oils and oleo-resins.

79. Machinery, equipment and materials for use in the manufacture of carbon and carbon-based products.

80. Machinery, equipment and materials for use in information services and processing.

81. Machinery, equipment and materials for use in the production of items using bio-technology.

82. Machinery, equipment and materials for use in the manufacture of products utilizing local wastes and industry by-products.

83. Machinery, equipment and materials for use in the manufacture of handicraft.

II - FOR APPROVED AGRICULTURE, LIVESTOCK, FORESTRY AND FISHERIES

1. Agricultural machinery, equipment, implements and tools (including poultry farming equipment).

2. Medicines and mineral supplement for livestock.

3. Machinery and equipment for irrigation and drainage purposes.

4. Incubators and other poultry farming equipment and such other goods as are intended solely for use in the breeding and rearing of poultry.

5. Bee hives and bee-keeping apparatus.

6. Vats, tanks and parts for water storage.

7. Fish, crustacea, molluscs caught by boats operating out of national countries.

8. Textiles for protecting agricultural products.

Third Schedule

LIST OF CONDITIONAL DUTY EXEMPTIONS - *Continued*

II - FOR APPROVED AGRICULTURE, LIVESTOCK, FORESTRY AND FISHERIES - *Continued*

9. Eggs for hatching, semen for artificial semination imported in accordance with a permit issued by the proper authorities.

10. Boats, and boat equipment and fuel for fishing.

11. Such other goods as are intended solely for use in approved agriculture, livestock, forestry and fisheries.

12. Pipes having an internal diameter exceeding 50mm and pipe fittings, except plastic pipes.

III - FOR APPROVED HOTELS

1. Building materials for first installation or approved extension and renovations.

2. Equipment and appliances for equipping hotels initially or for approved extensions and renovations.

IV - FOR APPROVED MINING PURPOSES

1. Machinery, equipment and materials for exploration and extraction of minerals, including natural gas.

2. Machinery, equipment and materials for mining, quarrying and finishing stone products.

3. Machinery, equipment and materials for the liquefaction and transportation of natural gas.

V - FOR OTHER APPROVED PURPOSES

1. Boats, boats and navigation equipment, marine engines for approved services.

2. Equipment for use in sports and recreational activities for the tourism industry.

3. Public transport-type passenger vehicles including coaches and mini-buses for the tourism industry.

Third Schedule

PART B

LIST OF COMMODITIES THAT ARE INELIGIBLE FOR CONDITIONAL DUTY EXEMPTION

Tariff Heading Number	Description of Goods
ex Cap 7	Edible vegetables and certain roots and tubers (except seed potatoes, garlic powder and granulated onion, not in retail packages)
ex Cap 8	Edible fruit and nuts; peel of citrus fruit or melons (excluding cashew nuts and cherries, not in retail packages)
09.06	Cinnamon and cinnamon-tree flowers
0907.00	Cloves (whole fruit, cloves and stems)
09.08	Nutmeg, mace and cardamoms
1006.10	Rice in the husk (paddy or rough)
1006.201	Husked white rice
1006.301	Semi-milled white rice in packages of not more than 10 kg
1006.302	Other semi-milled white rice
1006.305	Wholly milled white rice in packages of not more than 10 kg
1006.306	Other wholly milled white rice
ex 1101.00	Wheat flour
ex 11.02	Cereal flours, of maize (corn) or rice
11.05	Flour, meal and flakes of potatoes

Third Schedule

LIST OF COMMODITIES THAT ARE INELIGIBLE
FOR CONDITIONAL DUTY EXEMPTION - *Continued*

Tariff Heading Number	Description of Goods
11.06	Flour and meal of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14; flour, meal and powder of the products of Chapter 8
ex I1.08	Arrowroot starch
1203.00	Copra
ex 12.12	Sugar beet and sugar cane
ex 15.07	Soya-bean oil and its fractions, refined, but not chemically modified
ex 15.08	Ground-nut oil and its fractions, refined but not chemically modified.
ex 15.09	Olive oil and its fractions, refined, but not chemically modified
ex 15.10	Other oils and their fractions, obtained solely from olives, refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09
ex 15.11	Palm oil and its fractions, refined, but not chemically modified
ex 15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, refined, but not chemically modified
ex 15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, refined, but not chemically modified
ex 15.14	Rape, colza or mustard oil and fractions thereof, refined, but not chemically modified

Third Schedule

LIST OF COMMODITIES THAT ARE INELIGIBLE
FOR CONDITIONAL DUTY EXEMPTION - *Continued*

Tariff Heading Number	Description of Goods
ex 15.15	Other fixed vegetable fats and oils (excluding jojoba oil) and their fractions, refined, but not chemically modified
ex 15.16	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, refined, but not further prepared
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid
ex 20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid (except tomato puree not in retail packages)
2003.00	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen
20.06	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised)
ex 20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter (excluding non-tropical fruit puree and fruit pastes)

Third Schedule

LIST OF COMMODITIES THAT ARE INELIGIBLE
FOR CONDITIONAL DUTY EXEMPTION - *Continued*

Tariff Heading Number	Description of Goods
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter (excluding non-tropical fruit juice concentrate)
ex 21.02	Yeasts (active or inactive); prepared baking powders
ex 21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour
ex 21.06	Autolysed yeast
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% Vol. or higher; ethyl alcohol and other spirits denatured, of any strength
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid
2505.00	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26
2507.00	Kaolin and other kaolinic clays, whether or not calcined
ex 25.08	Other clays (not including expanded clays of heading No. 6806.00), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths (excluding fuller's earth)
25.09.00	Chalk
ex 25.13	Pumice stone
ex 25.20	Gypsum
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement

Third Schedule

LIST OF COMMODITIES THAT ARE INELIGIBLE FOR CONDITIONAL DUTY EXEMPTION - *Continued*

Tariff Heading Number	Description of Goods
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 2825.00
ex 25.23	Cement clinkers and Portland cement
ex 25.29	Felspar
2606.00	Aluminium ores and concentrates
2618.00	Granulated slag (slag sand) from the manufacture of iron or steel
2619.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel
ex 28.04	Hydrogen, nitrogen and oxygen
ex 28.07	Sulphuric acid, other than for chemical analysis
ex 28.11	Carbon dioxide
ex 28.14	Anhydrous ammonia
ex 28.18	Aluminium oxide (alumina)
ex 28.33	Aluminium sulphate
ex 29.01	Nonylene (nonene)
ex 32.03	Logwood extracts
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers, or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter

Third Schedule

LIST OF COMMODITIES THAT ARE INELIGIBLE
FOR CONDITIONAL DUTY EXEMPTION - *Continued*

Tariff Heading Number	Description of Goods
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers, or chemically modified natural polymers dispersed or dissolved in an aqueous medium
ex 32.10	Other paints and varnishes (including enamels, lacquers and distempers)
3211.00	Prepared driers
ex 32.14	Glaziers' putty and painters' fillings
ex 33.01	Essential oils of bay, clove, ginger, grapefruit, lemon, lime, nutmeg, orange, patchouli and pimento
ex 33.02	Mixtures of two or more of bay, clove, ginger, grapefruit, lemon, lime, nutmeg, orange, patchouli and pimento oils
ex 35.01	Casein glues
ex 38.08	Insecticides (including those approved by the Chief Technical Officer (Agriculture), for use in agriculture), disinfectants, rat poisons and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)
3814.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers
3819.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals
ex 38.20	Anti-freezing preparations

Third Schedule

LIST OF COMMODITIES THAT ARE INELIGIBLE
FOR CONDITIONAL DUTY EXEMPTION - *Continued*

Tariff Heading Number	Description of Goods
ex 39.17	Electrical conduits and other piping, of plastics
ex 39.25	Gutters of plastics
ex 40.05	Compounded rubber, unvulcanised, in sheets for tyre repairs
ex 40.06	"Camel-back" strips for retreading rubber tyres
ex 42.02	Parts of musical instrument cases, of wood
ex 42.03	Industrial gloves, of leather or of composition leather
44.01	Fuel-wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust; and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
4402.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
ex 44.03	Wood in the rough, whether or not stripped of bark or sapwood or roughly squared (excluding coniferous species and mahogany)
ex 44.04	Split poles; piles, pickets, stakes and sticks, of wood
ex 44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm (excluding coniferous species and mahogany)
ex 44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded, or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed (excluding coniferous species and mahogany)

Third Schedule

LIST OF COMMODITIES THAT ARE INELIGIBLE
FOR CONDITIONAL DUTY EXEMPTION - *Continued*

Tariff Heading Number	Description of Goods
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects
ex 44.17	Handles for axes, brooms, files, hammers, hoes, picks, rakes and shovels, of wood
ex 44.20	Parts of caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles and of cases for cutlery and scientific apparatus, of wood
ex 44.21	Letters, figures, templates, paving blocks, trellises and fencing panels; Venetian and other blinds; dowel pins and labels for horticulture, of wood.
ex 48.16	Carbon paper
4908.00	Transfers (decalcomanias)
ex 49.11	Calendar backs and window transparencies
ex 56.07	Twine and ropes (except for use in the banana industry)
ex 62.16	Industrial gloves
ex 62.17	Collars, shirt fronts and cuffs
ex 63.06	Sails
ex 64.06	Parts of footwear (uppers and parts of uppers)
6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed
ex 67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial foliage or fruit

Third Schedule

LIST OF COMMODITIES THAT ARE INELIGIBLE
FOR CONDITIONAL DUTY EXEMPTION - *Continued*

Tariff Heading Number	Description of Goods
6801.00	Setts, curbstones and flagstones, or natural stone (except slate)
ex 68.02	Worked monumental or building stone (except slate) other than goods of heading No. 6801.00
6807.00	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)
6808.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders
ex 68.09	Panels, boards, sheets or tiles, industrial moulds
ex 68.10	Articles of cement, of concrete or of articifial stone whether or not reinforced (excluding statues, statuettes, animal figures; vases; flower-pots, architectural and garden ornaments; bird-baths, fountain basins; tombstones; reservoirs and troughs)
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods
6906.00	Ceramic pipes, conduits, guttering and pipe fittings
ex 69.07	Tiles
ex 69.08	Tiles
71.02	Diamonds, whether or not worked, but not mounted or set

Third Schedule

LIST OF COMMODITIES THAT ARE INELIGIBLE
FOR CONDITIONAL DUTY EXEMPTION - *Continued*

Tariff Heading Number	Description of Goods
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport
71.12	Waste and scrap of precious metal or of metal clad with precious metal
ex 71.17	Wooden parts of small objects or personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person
ex 73.12	Stranded wire and cables, of iron or steel, not electrically insulated
ex 73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire.
ex 73.17	Nails (excluding masonry and roofing nails) and staples, of iron or steel
ex 73.19	Ordinary pins of iron or steel
ex 76.10	Complete structures; doors, windows and their frames and thresholds for doors, of aluminium
ex 76.11	Tanks for any material (other than compressed or liquefied gas of aluminium)
7802.00	Lead waste and scrap
ex 83.04	Filing cabinets
ex 83.05	Paper clips and staples in strips
ex 83.06	Photographs, picture or similar frames

Third Schedule

LIST OF COMMODITIES THAT ARE INELIGIBLE
FOR CONDITIONAL DUTY EXEMPTION - *Continued*

Tariff Heading Number	Description of Goods
ex 83.11	Arc welding electrodes of non-alloy steel
ex 84.21	Oil, petrol filters and intake air filters for internal combustion engines
ex 84.32	Lawn or sports-ground rollers
ex 84.80	Moulding patterns, of wood
ex 85.35	Circuit breakers
ex 85.36	Circuit breakers
ex 8537.00	Control panels
ex 85.44	Enamelled or plastic insulated electric wire
ex 87.07	Bus bodies
ex 94.03	Furniture of a kind used in offices and laboratories
ex 94.05	Flqurescent lighting fittings; lampshades; parts of standard lamps; table lamps and other lighting fittings, of wood
ex 94.06	Prefabricated buildings, of wood
ex 96.03	Prepared knots and tufts for broom or brush making; paint brushes
ex 96.07	Slide fasteners

FOURTH SCHEDULE

LISTS OF IMPORTATIONS WHICH ARE ALLOWED CONDITIONAL REDUCED RATES OF DUTY, UNDER SECTION 56A OF THE CUSTOMS ACT

Item No.	Class or Description of Goods	Rate of Duty
(1)	Parts for stoves, grates and ranges made of metal (non-electric) when imported for use in the manufacture and/or assembly of stoves, grates and ranges made of metal (non-electric) in plants approved for the purpose by the Minister of Industry and Enterprise.....	5%
(2)	Parts for accounting, book-keeping, calculating, computers and other similar machines (including cash registers, comptometers, statistical machines and tabulators) electrically operated when imported for use in the manufacture and/or assembly of accounting, book-keeping, calculating and other similar machines (including cash registers, comptometers, statistical machines and tabulators) electrically operated in plants approved for the purpose by the Minister of Industry and Enterprise.	5%
(3)	Parts for accounting, book-keeping, calculating, computers and other similar machines (including cash registers, comptometers, statistical machines and tabulators) not electrically operated when imported for use in the manufacture and/or assembly of accounting, book-keeping, calculating and other similar machines (including cash registers, comptometers, statistical machines and tabulators) not electrically operated in plants approved for the purpose by the Minister of Industry and Enterprise.....	5%

Fourth Schedule

LISTS OF IMPORTATIONS WHICH ARE ALLOWED
CONDITIONAL REDUCED RATES OF DUTY,
UNDER SECTION 56A OF THE CUSTOMS ACT - *Continued*

Item No.	Class or Description of Goods	Rate of Duty
(4)	Parts (electrical and non-electrical) for air-conditioning equipment and air-conditioning units when imported for use in the manufacture and/or assembly of air-conditioning equipment and air-conditioning units in plants approved for the purpose by the Minister of Industry and Enterprise.	5%
(5)	Parts (electrical and non-electrical) for radio receivers, radio gramophones (radiograms) for use in the manufacture and/or assembly of radio receivers, radio gramophones (radiograms) in plants approved for the purpose by the Minister of Industry and Enterprise.....	5%
(6)	Parts (electrical and non-electrical) for television receivers when imported for use in the manufacture and/or assembly of television receivers in plants approved for the purpose by the Minister of Industry and Enterprise.....	5%
(7)	Parts (electrical and non-electrical) for stoves and ranges (electric) household cooking and heating appliances (e.g. hot plates, toasters, irons, sun lamps, etc.) for use in the manufacture and/or assembly of stoves and ranges (electric) household cooking and heating appliances (e.g. hot plates, toasters, irons and sun lamps, etc.) in plants approved for the purpose by the Minister of Industry and Enterprise.....	5%
(8)	Motor cars (not exceeding 1360 kg in weight) completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise.....	5%

Fourth Schedule

LISTS OF IMPORTATIONS WHICH ARE ALLOWED
CONDITIONAL REDUCED RATES OF DUTY,
UNDER SECTION 56A OF THE CUSTOMS ACT - *Continued*

Item No.	Class or Description of Goods	Rate of Duty
(9)	Motor cars (exceeding 1360 kg in weight) completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise.....	5%
(10)	Buses, trucks, lorries, station wagons or estate cars and road motor vehicles packed completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise (excluding motor cycles).....	5%
(11)	Parts (electrical and non-electrical) for domestic refrigerators when imported for use in the manufacture and/or assembly of domestic refrigerators in plants approved for the purpose by the Minister of Industry and Enterprise.....	5%
(12)	Buses, trucks, lorries, and road motor vehicles packed semi-knocked down for assembly in plants approved for the purpose by the Minister of Industry and Enterprise (excluding motor cycles)...	5%
(13)	Parts (electrical and non-electrical) for vending machines and juke boxes when imported for use in the manufacture and/or assembly of vending machines and juke boxes in plants approved for the purpose by the Minister of Industry and Enterprise.....	5%

FIFTH SCHEDULE

MEMBER STATES OF THE COMMON MARKET

ANTIGUA AND BARBUDA	JAMAICA
BARBADOS	MONTSERRAT
BELIZE	ST. KITTS-NEVIS
DOMINICA	ST. LUCIA
GRENADA	ST. VINCENT AND THE GRENADINES
GUYANA	TRINIDAD AND TOBAGO

SIXTH SCHEDULE Section 23

VALUE OF IMPORTED GOODS

Interpretation

1. (1) In this Schedule:

(a) "customs value of imported goods" means the value of goods for the purposes of levying *ad valorem* duties of customs on imported goods;

(b) "goods of the same class or kind" means goods which fall within a group or range of goods produced by a particular industry or industry sector, and includes identical or similar goods;

(c) "identical goods" means goods produced in the same country which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance shall not preclude goods otherwise conforming to the definition from being regarded as identical;

(d) "identical goods" and "similar goods", as the case may be, do not include goods which incorporate or reflect engineering, development, artwork, design work, and plans and sketches for which no adjustment has been made under paragraph 8(1)(d)(iv) because such elements were undertaken in Trinidad and Tobago;

(e) "produced" includes grown, manufactured and mined;

(f) "similar goods" means goods produced in the same country which, although not alike in all respects, have like characteristics and like component

VALUE OF IMPORTED GOODS *Continued*

materials which enable them to perform the same functions and to be commercially interchangeable. The quality of the goods, their reputation and the existence of a trademark are among the factors to be considered in determining whether goods are similar;

(2) For the purposes of this Schedule—

(a) a buyer and seller of goods shall be deemed to be related only where -

(i) one of them is an officer or director in a business owned or controlled, by the other;

(ii) they are legally recognised partners in business;

(iii) they are employer and employee;

(iv) any person directly or indirectly owns, controls or holds 5% or more of the outstanding voting stock or shares of the business of both the buyer and seller;

(v) one of them directly or indirectly controls a business owned by the other;

(vi) the business of the buyer and seller are directly or indirectly controlled by a third person;

Sixth Schedule

VALUE OF IMPORTED GOODS — *Continued*

(vii) together they directly or indirectly control a business owned by a third person; or

(viii) they are members of the same family;

(b) one person shall be deemed to control the business of another when the former is legally or operationally in a position to exercise restraint or direction over the business of the other person;

(c) persons who are associated in business with each other in that one is the sole agent, sole distributor or sole concessionaire, however described, in a business owned by the other, the other shall be deemed to be related only where they fall within the criteria of sub-subparagraph (a);

(d) the term "person" means a natural or legal person;

(e) an event shall be deemed to occur about the same time as another event if the first event, occurs on the same day as the other event or within 45 days immediately before, or the 45 days immediately after the day on which the other event occurs.

Customs Value

2. (1) The customs value of imported goods shall be determined under paragraph 3 whenever the conditions prescribed therein are fulfilled.

Sixth Schedule

VALUE OF IMPORTED GOODS *Continued*

(2) Where such value cannot be determined under paragraph 3, it shall be determined by proceeding sequentially through paragraphs 4 to 7, inclusive to the first such paragraph under which it can be determined, subject to the proviso that, where the importer requests it and the Comptroller agrees, the order of application of paragraphs 6 and 7 shall be reversed.

(3) Except as provided for in subparagraph (2), it is only when the customs value of imported goods cannot be determined under a particular paragraph that the provisions of the next paragraph in the sequence established by subparagraph (2) can be applied.

(4) Where the customs value of imported goods cannot be determined under paragraphs 3 to 7 inclusive, the value shall -

(a) be determined using reasonable means consistent with the principles and general provisions of this Schedule;

(b) to the greatest extent possible, be based on previously determined customs values; and

(c) be based on the methods of valuation laid down in paragraphs 3 to 7, inclusive, using, where necessary, reasonable flexibility in their application.

(5) No customs value shall be determined under subparagraph (4) on the basis of-

VALUE OF IMPORTED GOODS *Continued*

(a) the selling price in Trinidad and Tobago of goods produced in Trinidad and Tobago;

(b) a system which provides for the acceptance for customs purposes of the higher of two alternative values;

(c) the price of goods on the domestic market of the country of exportation;

(d) the cost of production, other than computed values which have been determined for identical or similar goods in accordance with paragraph 7;

(e) the price of goods for export to a country other than Trinidad and Tobago;

(f) minimum customs values; or

(g) arbitrary or fictitious values.

Conditions for customs value

3. (1) The customs value of imported goods determined under this paragraph shall be the transaction value, that is, the price actually paid or payable for the goods when sold for export to Trinidad and Tobago, adjusted in accordance with paragraph 8, and in appropriate cases paragraph 9, except that -

(a) there are no restrictions as to the disposition or use of goods by the buyer or other restrictions which-

(i) are imposed or required by law or by the public authorities in Trinidad and Tobago;

(ii) limit the geographical area in which the goods may be resold; or

VALUE OF IMPORTED GOODS *Continued*

(iii) do not substantially affect the value of the goods;

(b) the sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued;

(c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with paragraph 8; and

(d) the buyer and seller are not related, or, where the buyer and seller are related, that the transaction value is acceptable for customs purposes under subparagraph (2).

(2) (a) For the purposes of subparagraph (1), in determining whether the transaction value is acceptable, the fact that the buyer and the seller are related within the meaning of paragraph 1(2) shall not in itself be grounds for regarding the transaction value as unacceptable, but where necessary, the circumstances surrounding the sale shall be examined and the transaction value shall be accepted provided that the relationship did not influence the price. If, in the light of information provided by the importer or otherwise, the Comptroller has grounds for considering that the relationship influenced the price, he shall communicate the grounds to the importer who shall be given a reasonable opportunity to respond.

(b) In a sale between related persons, the transaction value shall be accepted and the goods valued in accordance with sub-paragraph (1) whenever the importer

VALUE OF IMPORTED GOODS *Continued*

demonstrates that such value closely approximates to one of the following, occurring at or about the same time -

(i) the transaction value in sales, between buyers and sellers who are not related in any particular case of identical or similar goods for export to Trinidad and Tobago;

(ii) the customs value of identical or similar goods, as determined under paragraph 6;

(iii) the customs value of identical or similar goods, as determined under paragraph 7;

(3) In applying the foregoing tests, due account shall be taken of demonstrated differences in commercial levels, quantity levels, the elements enumerated in paragraph 8 and costs incurred by the seller in sales in which he and the buyer are related.

(4) The tests set forth in subparagraph (2)(b) shall be used at the initiative of the importer and only for comparison purposes and substitute values may not be established under that subparagraph.

(5) The price actually paid or payable is the total payment made or to be made by the buyer to or for the benefit of the seller for the imported goods. Payments may be made directly or indirectly, need not necessarily take the form of a transfer of money, and shall include -

(i) all payments made or to be made as a condition of sale of the imported goods by the buyer to the seller or by the buyer to a third party to satisfy an obligation of the seller; and

(ii) any settlement by the buyer, whether in whole or in part, of a debt owed by the seller.

Sixth Schedule

VALUE OF IMPORTED GOODS *Continued*

(6) Activities, including marketing activities, undertaken by the buyer on his own account, other than those for which an adjustment is provided in paragraph 8, are not considered to be indirect payment to the seller, even though they might be regarded as of benefit to the seller or have been undertaken by agreement with the seller, and their cost shall not be added to the price actually paid or payable in determining the customs value of imported goods.

(7) The customs value of imported goods shall not include the following charges or costs, provided that they are distinguished from the price actually paid or payable for the imported goods:

(a) charges for construction, erection, assembly, maintenance or technical assistance, undertaken after importation on imported goods such as industrial plant, machinery or equipment;

(b) customs duties and other taxes payable in Trinidad and Tobago by reason of the importation or sale of the goods;

(c) the cost of transport after importation.

(8) The fact that goods which are the subject of a sale are entered for home use within Trinidad and Tobago shall be regarded as adequate indication that they were sold for export to Trinidad and Tobago, and this indication shall also apply where successive sales of the goods have taken place before valuation. Where such successive sales have taken place each price resulting from them may be used as a basis for valuation.

VALUE OF IMPORTED GOODS *Continued*

Transaction value of identical goods

4. (1) The customs value of imported goods determined under this paragraph shall be the transaction value of identical goods sold for export to Trinidad and Tobago and exported at or about the same time as the goods being valued but -

(a) in applying this subparagraph, the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the customs value;

(b) where no such sale is found, the transaction value of identical goods sold at a different commercial level and in different quantities, adjusted to take account of differences attributable to commercial level and to quantity shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in value.

(2) Where the costs and charges referred to in paragraph 8(1)(g) are included in the transaction value, and adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the identical goods in question arising from differences in distances and modes of transport.

(3) In applying this paragraph -

(a) if more than one transaction value of identical goods is found, the lower or lowest such value shall be used to determine the customs value of the imported goods;

Sixth Schedule

VALUE OF IMPORTED GOODS *Continued*

(b) a transaction value for goods produced by a different person shall be taken into account only when no transaction value can be found for identical goods produced by the same person as the goods being valued;

(c) a condition for adjustment because of different commercial levels or different quantities shall be that such adjustment shall be made only on the basis of demonstrated evidence that clearly establishes the reasonableness and accuracy of the adjustment.

(4) For the purposes of this paragraph the transaction value of identical imported goods means a customs value previously determined under paragraph 3, adjusted as provided for, in subparagraphs (1) (b) and (2) of this paragraph.

Transaction value similar goods

5. (1) The customs value of imported goods determined under this paragraph shall be the transaction value of similar goods sold for export to Trinidad and Tobago and exported at or about the same time as the goods being valued but -

(a) in applying this subparagraph, the transaction value of similar goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the customs value;

(b) where no such sale is found, the transaction value of similar goods sold at a different commercial level and in different quantities, adjusted to take account of differences attributable to commercial level and to quantity, shall be used, provided that such adjustments can be made on

VALUE OF IMPORTED GOODS *Continued*

the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in value.

(2) Where the costs and charges referred to in paragraph 8 (1) (g) are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the similar goods in question arising from differences in distances and modes of transport.

(3) In applying this paragraph -

(a) if more than one transaction value of similar goods is found, the lowest such value shall be used to determine the customs value of the imported goods;

(b) a transaction value for goods produced by a different person shall be taken into account only when no transaction value can be found under subparagraph (1) for similar goods produced by the same person as the goods being valued;

(c) a condition for adjustment because of different commercial levels or different quantities shall be that such adjustment shall be made only on the basis of demonstrated evidence that clearly establishes the reasonableness and accuracy of the adjustment.

Sixth Schedule

VALUE OF IMPORTED GOODS *Continued*

(4) For the purposes of this paragraph, the transaction value of similar imported goods means a customs value previously determined under paragraph 3, adjusted as provided for in subparagraphs (1)(b) and (2) of this paragraph.

Value based on unit price of greatest aggregate

(1) Where the imported goods or identical or similar imported goods are sold in Trinidad and Tobago in the condition as imported, the customs value of imported goods, determined under this paragraph, shall be based on the unit quantity price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity, at or about the time of the importation of the goods being valued, to persons who are not related to the persons from whom they buy such goods, subject to deductions for the following:

(a) either the commissions usually paid or agreed to be paid or the additions usually made for profit, and general expenses including the direct and indirect costs of marketing the goods in question in connection with sales in Trinidad and Tobago of imported goods of the same class or kind;

(b) the usual costs of transport and insurance and associated costs incurred within Trinidad and Tobago; and

(c) the customs duties and other taxes payable in Trinidad and Tobago by reason of the importation or sale of the goods.

Sixth Schedule

VALUE OF IMPORTED GOODS — *Continued*

(2) When neither the imported goods nor identical nor similar imported goods is sold at or about the time of importation of the goods being valued, the customs value of imported goods determined under this paragraph shall, subject otherwise to the provisions of subparagraph (1)(a), be based on the unit price at which the imported goods or identical or similar imported goods are sold in Trinidad and Tobago in the condition as imported, at the earliest date after the importation of goods being valued but before the expiration of ninety days after such importation.

(3) If neither the imported goods nor identical nor similar imported goods is sold in Trinidad and Tobago in the condition as imported, then where the Comptroller so decides, the customs value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in Trinidad and Tobago who are not related to the persons from whom they buy such goods, due allowance being made for the value added by such processing and the deductions provided for in subparagraph (1). Where this method of valuation is used, deductions made for the value added by further processing shall be based on objective and quantifiable data relating to the cost of such work and accepted industry formulas, recipes, methods of construction and other industry practices shall form the basis of the calculations.

(4) In this paragraph, the unit price at which imported goods or identical or similar imported goods are sold in the

Sixth Schedule

VALUE OF IMPORTED GOODS *Continued*

greatest aggregate quantity is the price at which the greatest number of units is sold in sales to persons who are not related to the persons from whom they buy such goods at the first commercial level after importation at which such sales take place.

(5) Any sale in Trinidad and Tobago to a person who supplies directly or indirectly free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods any of the elements specified in paragraph 8(1)(b), shall not be taken into account in establishing the unit price for the purposes of this paragraph.

(6) For the purposes of subparagraph (1)(a)-

(a) 'profit and general expenses' shall be taken as a whole, the figure for the purposes of this deduction being determined on the basis of information supplied by or on behalf of the importer unless his figures are inconsistent with those obtaining in sales of imported goods of the same class or kind. Where the importer's figures are inconsistent with such figures, the amount for profit and general expenses may be based upon relevant information other than that supplied by or on behalf of the importer; and

(b) in determining either the commissions or the additions usually made for profit and general expenses, the question whether certain goods are of the same class or kind as other goods shall be determined on a case-by-case basis by reference to the circumstances involved and in doing this, sales for which the necessary

VALUE OF IMPORTED GOODS — *Continued*

information can be provided of the narrowest group or range of imported goods of the same class or kind as the goods being valued should be examined;

(c) 'goods of the same class or kind' includes goods imported from the same country as the goods being valued as well as goods imported from other countries.

(7) For the purposes of subparagraph (2), the 'earliest date' shall be the date by which sales of the imported goods or of identical or similar imported goods are made in sufficient quantity to establish the unit price.

Computed value

7. (1) The customs value of imported goods determined under this paragraph shall be based on a computed value which shall consist of the sum of -

(a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;

(b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Trinidad and Tobago;

(c) the cost or value of the items referred to in paragraph 8(1)(q).

(2) The cost or value of materials and fabrication referred to in subparagraph(1)(a) shall include the cost of elements specified in paragraph 8(1) and the value duly apportioned, of any element specified in paragraph 8(1)(d) which has been supplied directly or indirectly by the buyer for use in connection with the production of the imported goods but the value of the elements specified

Sixth Schedule

VALUE OF IMPORTED GOODS *Continued*

in paragraph 8(1)(d)(iv) which are undertaken in Trinidad and Tobago shall be included only to the extent that such elements are charged to the producer, no cost or value of an element referred to in this subparagraph shall be counted more than once in determining the computed value.

(3) The 'cost or value' referred to in subparagraph 1(a) shall be determined on the basis of information relating to the production of the goods being valued supplied by or on behalf of the producer, it shall be based upon the commercial accounts of the producer, provided that these accounts are consistent with the generally accepted accounting principle applied in the country where the goods are produced.

(4) For the purposes of subparagraph 1(b) -

(a) the 'amount for profit and general expenses' shall be taken as a whole and shall be determined on the basis of information supplied by or on behalf of the producer unless his figures are inconsistent with those usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Trinidad and Tobago;

(b) if the producer's own figures for profit and general expenses are not consistent with those usually reflected in sales of the goods of the same class or kind referred to in subparagraph (a) the amount for profit and general expenses may be based upon relevant information other than that supplied by or on behalf of the producer of the goods;

Sixth Schedule

VALUE OF IMPORTED GOODS *Continued*

(c) 'goods of the same class or kind' means goods imported from the same country as the goods being valued;

(d) whether goods are 'of the same class or kind' as other goods shall be determined on a case-by-case basis with reference to the circumstances involved. In doing this, sales for export to Trinidad and Tobago of the narrowest group or range of goods of the same class or kind as the goods being valued for which the necessary information can be provided should be examined;

(e) 'general expenses' covers the direct and indirect costs of producing and selling the goods for export which are not included under subparagraph (1)(a).

Customs value includes certain charges

8. (1) In determining the customs value under paragraph 3, there shall be added to the price actually paid or payable for the imported goods the following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods -

(a) commission and brokerage, except buying commission;

(b) the cost of containers which are treated as being one for customs purposes with the goods in question;

(c) the cost of packing, whether for labour or materials;

(d) the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of

Sixth Schedule

VALUE OF IMPORTED GOODS *Continued*

charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable;

(i) materials, components, parts and similar items incorporated in the imported goods;

(ii) tools, dies, moulds and similar items used in the production of the imported goods;

(iii) materials consumed in the production of the imported goods;

(iv) engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in Trinidad and Tobago and necessary for the production of the imported goods;

(e) royalties and licence fees, which among other things, may include payments in respect of patents, trademarks and copyrights, related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;

(f) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller;

VALUE OF IMPORTED GOODS *Continued*

(g) the cost of transport of the imported goods to the port or place of importation, the loading and handling charges associated with the transport of the imported goods to the port or place of importation, and the cost of insurance.

(2) No additions shall be made to the price actually paid or payable in determining the customs value except as provided in this paragraph.

(3) Additions to the price actually paid or payable shall be made under this paragraph only on the basis of objective and quantifiable data and if such do not exist a transaction value shall not be determined under the provisions of paragraph 3.

(4) In this paragraph, the term 'buying commissions' means fees paid by an importer to his agent for the service of representing him abroad in the purchase of the goods being valued.

(5) Notwithstanding subparagraph (1)(c)–

(a) charges for the right to reproduce the imported goods in Trinidad and Tobago shall not be added to the price actually paid or payable for the imported goods in determining the customs value; and

(b) payments made by the buyer for the right to distribute or resell the imported goods shall not be added to the price actually paid or payable for the imported goods if such payments are not a condition of the sale for export to Trinidad and Tobago of the goods.

Sixth Schedule

VALUE OF IMPORTED GOODS *Continued*

Charges for interest not included

9. (1) Charges for interest under a financing arrangement entered into by the buyer and related to the purchase of imported goods shall not be included in the customs value determined under paragraph 3 except that:

(a) the charges are distinguished from the price actually paid or payable for the goods;

(b) the financing arrangement has been made in writing;

(c) where required by the Comptroller, the buyer can demonstrate that -

(i) such goods are actually sold at the price declared as the price actually paid or payable; and

(ii) the claimed rate of interest does not exceed the level for such transactions prevailing in the country where, and at the time when, the finance was provided.

(2) The provisions of subparagraph (1) shall apply whether or not the finance is provided by the seller, a bank or another person, and it shall also apply, *mutatis mutandis*, where customs value is determined under a method other than the transaction value.

(*f*) in the "Supplementary" appearing immediately after the Sixth Schedule—

(i) by deleting the paragraphs under the heading "Introductory Note on New Customs Tariff" and substituting therefor, the following:

"The Customs Co-operation Council introduced the new Harmonized System for the Description and Coding of Goods in 1987. The Council of Ministers of the Caribbean Community agreed to the introduction of a new Common Market External Tariff (C.E.T.) based on the Harmonized System for the Description and Coding of Goods with effect from 1st January, 1991.

The national tariff of Trinidad and Tobago follows the format of the C.E.T. and is fully integrated, i.e. the tariff heading numbers are correlated to the Statistical Classification Number.

Importers and exporters will not be required to quote the Statistical Classification Number on their entries.

Trinidad and Tobago has agreed to the use of the metric system, and the introduction of the O.I.M.L. System and these are reflected in the tariff e.g. rates of duty for alcoholic beverages.

The Customs and Excise Division will assist any member of the public in interpreting and making use of the provisions of the Tariff.";

(ii) by deleting the heading "References to Certain Section and Chapter Notes of General or Special Application", and all the columns appearing thereunder; and

(iii) by deleting the words "proof gallons (P. gal)" appearing under the heading "Units of quantity used in the Trade List and Unit Code Numbers" and substituting therefor, the words "Litres of alcohol".

Chap. 77:01 amended

25. The Miscellaneous Taxes Act is amended in the Seventh Schedule—

(*a*) by deleting the word "30" occurring in lines one to eleven and substituting therefor, the word "35";

(*b*) by deleting the word "30" occurring in line twelve and substituting therefor, the word "5"; and

(*c*) by adding the following new items—

Aerated waters and aerated beverages	35
Other waters and beverages containing or not containing alcohol, flavoured or not flavoured, including spa-waters (but excluding Wines, Vermouths, Cider, Perry, Mead, Aromatic Bitters, Rum)	35
Artificially flavoured fruit beverages/drinks reconstituted, or in concentrate form	35
Beer, Stout and malt beverages, Whisky, Brandy, Vodka, Gin, cordials, liqueurs	35

Cementitious mixes, grouting mixes and plaster fillers ...	50
Paints (except artists' colours)	50
Varnishes	50
Lacquers and distempers	50
Thinners and reducers for paints	50
Paint Driers	50
Mastic paints	50
Blooms, billets, slabs, and sheets, bars and roughly forged pieces of iron and steel	35
Wire rod of iron and steel, 5.5 mm to 16 mm in diameter, however described	50
Steel bars or rods, smooth, deformed (indented), chamfered and of nominal diameter 9.6 mm (3/8″) to 35 mm (1 3/8″)	50
Stranded wire of iron, etc	50
Pot scourers of steel wool	35
Nails, tacks, staples, iron	35
Nails H.S. No. 7371002	50
Staple pins, however coated	50
Nuts, bolts, screws, threaded studs and similar threaded fasteners	35
Corrugated galvanized iron or steel sheets	50
Flat galvanized iron or steel sheets (including rolls)	50
Outlet boxes (square, round, octagonal or utility) including covers and other parts for electrical wiring installations	50
Welded wire mesh of iron or steel	50
Chain Link wire fencing whether coated or not ...	50
Steel squares of nominal sizes 9 mm, i.e. approximately (3/8″) to 16 mm i.e. approximately (5/8″) inclusive	50
Steel Flats—sizes from 20 mm×4 mm—10 mm (3/4″×3/16″—7/16″) to 100 mm×5 mm—12 mm (4″×3/16″—1/2″)	50
Steel Channels of sizes 75 mm×35 mm to 100 mm×50 mm, i.e. 3″ and 4″ channels	50
Steel Angles inclusive of sizes from 25 mm×25 mm×3 mm i.e. approximately (1″×1″×$\frac{1}{8}$″) to 75 mm×75 mm×12 mm i.e. approximately (3″×3″×$\frac{1}{2}$″)	50
Seamless tubes and pipes less than 150 mm H.S. No. 7304001	
Open seam tubes and pipes less than 150 mm H.S. 7306009 and other steel pipes and tubes less than 150 mm H.S. No. 7306009	35

Seamless tubes and pipes less than 150 mm H.S. No. 7304009	0
Welded tubes and pipes less than 150 mm H.S. No. 7306001	50
Slotted or perforated metal angles	50
Sheet metal shelving and panelling of various sizes and types, and accessories such as dividers and drawers	50
Finished structural parts of buildings (including beams, purlins, sections, channels, girders, angles and rafters) or iron and steel	50
Paper clips	50
Bricks, blocks of concrete or of clay, all shapes, sizes and however constructed	50
Pre-fabricated buildings of concrete and their panels assembled and parts	50
Pre-fabricated buildings of metal and their panels assembled and parts	50
Finished structural parts of aluminium and other non-ferrous based metals	50
Sewerage pipes of concrete	50
Sewerage pipes of metal	35
Industrial panels for the construction of cold storage rooms	50
Pre-fabricated cold storage rooms	50
Pre-fabricated cold storage warehouses roof insulated panels	50
Manhole covers, frames and gratings	50
Food for pets	35
Poultry, cattle and pig food and other animal feeds H.S. No. 2309905	50
Other animal feeds H.S. No. 2309909	0

Commencement

26. This Order comes into operation on 1st January, 1991.

Made this 24th day of December, 1990.

K. BOSWELL INNISS
Secretary to Cabinet

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