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Fifth Session Third Parliament Trinidad and Tobago  
24 Elizabeth II

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TRINIDAD AND TOBAGO

**Act No. 67 of 1975**

AN ACT to amend the Customs Ordinance, Ch. 32. No. 2.

*[Assented to 31st December, 1975]*

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent <sup>Enactment</sup> of the Senate and House of Representatives of Trinidad and Tobago, and by the authority of the same, as follows:—

1. This Act may be cited as the Customs (Amendment) Act, 1975.
2. In this Act "the Ordinance" means the Customs Ordinance.

Short title

Interpretation  
Ch. 32. No. 2.

Section 11 of the Ordinance amended

3. (1) Section 11 of the Ordinance is amended by repealing and replacing subparagraph (ii) of paragraph (a) of subsection (1) thereof as follows:—

“(ii) consigned from a port of a territory set out in Part I of the First Schedule; and either to have been the produce of or to have been manufactured within a territory set out in Part I of the First Schedule; and”.

(2) Subsection (1) shall be deemed to have come into operation on the 31st day of July, 1973.

Section 11 of the Ordinance repealed and replaced

4. Section 11 of the Ordinance as amended by section 3 is repealed and replaced as follows:—

“General provisions as to Orders under section 5, 6 or 7.

11. (1) Any Order or Resolution passed or made under section 5, 6 or 7 may impose different rates of import duty upon—

- (a) goods which are shown to the satisfaction of the Comptroller, to have been of Common Market Origin;
- (b) goods not shown to the satisfaction of the Comptroller to have been of Common Market Origin.

(2) Any duty imposed upon goods mentioned in paragraph (a) of subsection (1) shall be distinguished in the Order or Resolution as Common Market rate of duty.”.

Section 12A of the Ordinance amended

5. Section 12A of the Ordinance is amended—

(a) by substituting for the definition of “Member State” occurring therein the following:—

“Member State” means a Member State of the Common Market and more particularly specified in the First Schedule;”;

(b) by repealing and replacing subsection (2) thereof as follows:—

“(2) The Governor-General may by Order published in the *Gazette* amend the First Schedule from time to time by adding to or deleting therefrom any State.”.

First Schedule to the Ordinance repealed and replaced

6. The First Schedule to the Ordinance is repealed and replaced as follows:—

“FIRST SCHEDULE

(Section 12A)

*Member States of the Common Market*

Antigua  
Barbados  
Belize  
Dominica  
Grenada  
Guyana

Jamaica  
Montserrat  
St. Kitts-Nevis  
St. Lucia  
St. Vincent  
Trinidad and Tobago.”.

Common External Tariff repealed and replaced.

7. The Common External Tariff set out in Schedule 2, to the Customs (Amendment) Act, 1973 is repealed and replaced as set out in the Schedule.

Schedule 3 to the Customs (Amendment) Act, 1973 No. 23. of 1973

8. (1) Schedule 3 to the Customs (Amendment) Act, 1973 is amended by substituting the words “Subsection (3) of section 3 thereof” for the words “Subsection (3) of section 4 thereof” occurring in line one of paragraph A thereof.

(2) Subsection (1) shall be deemed to have come into operation, on the 31st day of July, 1973.

Commencement

9. This Act, other than sections 3(1) and 8(1), shall come into operation on the 1st day of January, 1976.

**RULES FOR THE INTERPRETATION OF THE CUSTOMS TARIFF**

Interpretation of the Customs 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 imported, 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), imported 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 for any 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.
  - (b) Mixtures and composite goods which consist of different materials or are made up of different components and which cannot be classified by reference to 3(a) shall be classified as if they consisted of the material or component which gives the goods their essential character, in so far 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 involves the highest rate of duty.
4. Goods not falling within any heading of the Customs Tariff shall be classified under the heading appropriate to the goods to which they are most akin.
5. The classification of goods within a heading shall be determined by applying, as between sub-headings, the same Rules as are applied between headings, and (except in so far as the contrary intention appears) terms used in a sub-heading are to be interpreted in the same way as in the heading.

**ABBREVIATIONS AND SYMBOLS**

b. ft. ...	...	...	...	board feet	l	...	...	...	...	litre
brl ...	...	...	...	barrel	lb.	...	...	...	...	pound
C ...	...	...	...	celsius	L. oz.	...	...	...	...	liquid ounce
cg ...	...	...	...	centigram	m	...	...	...	...	metre
cm ...	...	...	...	centimetre	m <sup>2</sup>	...	...	...	...	square metre
cm <sup>3</sup> ...	...	...	...	cubic centimetre	mg	...	...	...	...	milligram
cu. ft. ...	...	...	...	cubic feet	mm	...	...	...	...	millimetre
cwt ...	...	...	...	hundred weight	mm <sup>2</sup>	...	...	...	...	square millimetre
140° ...	...	...	...	140 degrees	No.	...	...	...	...	number
doz. ...	...	...	...	dozen	oz.	...	...	...	...	ounce
doz. prs. ...	...	...	...	dozen pairs	p. gal.	...	...	...	...	proof gallon
ft. ...	...	...	...	feet	sq. feet	...	...	...	...	square feet
g ...	...	...	...	gram	sq. yd.	...	...	...	...	square yard
gal. ...	...	...	...	Imperial gallon	yd.	...	...	...	...	yard
kg. ...	...	...	...	kilogram	%	...	...	...	...	per cent
kwh ...	...	...	...	kilowatt hour						

*Examples*

1,500 g/m<sup>2</sup> means one thousand five hundred grams per square metre.  
 15° C means fifteen degrees celsius.

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**SCHEDULES OF IMPORT DUTIES AND  
EXEMPTIONS FROM DUTIES IMPOSED  
UNDER THE CUSTOMS ORDINANCE,**

Ch. 32. No. 2

**EFFECTIVE DATE 1st JANUARY, 1976**

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## FIRST SCHEDULE

SECTION I  
LIVE ANIMALS; ANIMAL PRODUCTS  
CHAPTER I  
Live animals

## NOTES.

1. This Chapter covers all live animals except:

- (a) Fish, crustaceans and molluscs, of headings Nos. 03.01 and 03.03;  
 (b) Microbial cultures and other products of heading No. 30.02; and  
 (c) Animals of heading No. 97.08.

2. Any reference in this Chapter to a particular genus or species, except where the context otherwise requires, includes a reference to the young of that genus or species.

## Additional Note.

(i) Heading No. 01.05 covers only live birds of the kind specified in the heading. Other live birds (e.g. partridges, pheasants, pigeons, wild-ducks, wild-geese) are excluded (heading No. 01.06).

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification				
01.01	Live horses, asses, mules and hinnies ...	—	Free	001.5.1	Horses ... ..	No.				
				001.5.2	Asses ... ..	No.				
				001.5.3	Mules and hinnies ... ..	No.				
01.02	Live animals of the bovine species ...	—	Free	001.1.11	Bovine Bulls: For rearing and breeding ...	No.				
				001.1.191	Under six months for slaughter	No.				
				001.1.199	Other ... ..	No.				
				001.1.21	Bovine Cows: For rearing and breeding ...	No.				
				001.1.291	Under six months for slaughter	No.				
				001.1.299	Other ... ..	No.				
				001.1.9	Other ... ..	No.				
				01.03	Live swine ... ..	—	Free	001.3.11	For rearing and breeding: Boars ... ..	No.
								001.3.12	Sows ... ..	No.
								001.3.9	Other ... ..	No.
01.04	Live sheep and goats ... ..	—	Free	001.2.111	Sheep: For rearing and breeding: Rams ... ..	No.				
				001.2.112	Ewes ... ..	No.				
				001.2.19	Other ... ..	No.				
				001.2.211	Goats: For rearing and breeding: He-goats ... ..	No.				
				001.2.212	She-goats ... ..	No.				
				001.2.29	Other ... ..	No.				
				01.05	Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls	—	Free	001.4.1	Baby chicks ... ..	No.
								011.4.3	Cocks for breeding ... ..	No.
								001.4.3	Hens and pullets for rearing and breeding ... ..	No.
								001.4.9	Other ... ..	No.
01.06	Other live animals ... ..	—	Free	001.9.1	Animals of a kind used for human food: Pigeons ... ..	No.				
				001.9.2	Turtles ... ..	No.				
				001.9.9	Other ... ..	No.				
				941.01	Other (including zoo animals, dogs and cats): Bees ... ..	lb.				
				941.02	Dogs ... ..	No.				
				941.03	Cats ... ..	No.				
				941.09	Other ... ..	No.				

CHAPTER 2  
Meat and edible meat offals

## NOTE.

This Chapter does not cover:

- (a) Products of the kinds described in headings Nos. 02.01, 02.02, 02.03, 02.04 and 02.06, unfit or unsuitable for human consumption;  
 (b) Guts, bladders or stomachs of animals (heading No. 05.04) and animal blood (heading No. 05.15); or  
 (c) Animal fat, other than products of heading No. 02.05 (Chapter 15).

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
02.01	Meat and edible offals of the animals falling within heading No. 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen	—	Free	011.1 011.2.1 011.2.2 011.3 011.5 011.6.1 011.6.9	Meat of bovine animals ... Meat of sheep ... Meat of goats ... Meat of swine ... Meat of horses, asses, mules and hinnies ... Pig trotters ... Other offals ...	lb. lb. lb. lb. lb. lb. lb.
02.02	Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen:					
02.02.1	Backs, necks and wings of poultry	—	Free	011.4.11 011.4.12	Of chicken ... Other ...	lb. lb.
02.02.9	Other	value	15%	011.4.2 011.4.3 011.4.9	Chicken legs, breasts and other parts ... Chicken, whole, dressed ... Other poultry, dressed ...	lb. lb. lb.
02.03	Poultry liver, fresh, chilled, frozen, salted or in brine	value	15%	011.81.1 011.81.2	Fresh, chilled or frozen ... Salted or in brine ...	lb. lb.
02.04	Other meat and edible meat offals, fresh, chilled or frozen	value	15%	011.89.1 011.89.91 011.89.99	Of pigeons ... Of turtle ... Other ...	lb. lb. lb.
02.05	Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked	—	Free	411.31.1 411.31.2	Fresh, chilled or frozen ... Salted, in brine, dried or smoked	lb. lb.
02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked:					
02.06.1	Pork and beef, salted or in brine	value	5%	012.1.1 012.9.1	Pork ... Beef ...	lb. lb.
02.06.9	Other	value	10%	012.1.2 012.1.3 012.1.9 012.9.2 012.9.3 012.9.9	Bacon ... Ham ... Other pig meat ... Beef, smoked or dried ... Offals (except poultry liver) ... Other ...	lb. lb. lb. lb. lb. lb.

CHAPTER 3  
Fish, crustaceans and molluscs

## NOTE.

This Chapter does not cover:

- (a) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.04 or 02.06);  
 (b) Fish (including livers and roes thereof), crustaceans and molluscs, dead, unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); or  
 (c) Caviar or caviar substitutes (heading No. 16.04).

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
03.01	Fish, fresh (live or dead), chilled or frozen:			031.1.1	Not in Packages:	No./lb.
03.01.1	Aquarium fish	value	25%	031.1.2	Salmon, trout, halibut, sole and plaice	lb.
03.01.9	Other	value	15%	031.1.3	Other	lb.

CHAPTER 3—Continued

Fish, Crustaceans and molluscs—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
03.02	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process:			031.1.41	Salmon, trout, halibut, sole and plaice:	
				031.1.49	Quick frozen put up in retail sale packages ... ..	lb.
				031.1.91	Other ... ..	lb.
				031.1.99	Other: Quick frozen put up in retail sale packages ... ..	lb.
03.02.1	Cod, mackerel, herring and alewives	—	Free	031.2.11	Cod:	
				031.2.121	Salted or dried ... ..	lb.
				031.2.129	Smoked or in brine: Quick frozen put up in retail sale packages ... ..	lb.
				031.2.21	Other ... ..	lb.
				031.2.221	Mackerel: Salted or dried ... ..	lb.
				031.2.229	Smoked or in brine: Quick frozen put up in retail sale packages ... ..	lb.
				031.2.31	Other ... ..	lb.
				031.2.321	Herring: Salted or dried ... ..	lb.
				031.2.329	Smoked or in brine: Quick frozen put up in retail sale packages ... ..	lb.
				031.2.41	Other ... ..	lb.
				031.2.421	Alewives: Salted or dried ... ..	lb.
				031.2.429	Smoked or in brine: Quick frozen put up in retail sale packages ... ..	lb.
				031.2.51	Other ... ..	lb.
				031.2.521	Salmon: Salted or dried ... ..	lb.
				031.2.529	Smoked or in brine: Quick frozen put up in retail sale packages ... ..	lb.
				031.2.61	Other ... ..	lb.
				031.2.621	Trout: Salted or dried ... ..	lb.
				031.2.629	Smoked or in brine: Quick frozen put up in retail sale packages ... ..	lb.
				031.2.91	Other ... ..	lb.
				031.2.921	Other: Salted or dried ... ..	lb.
031.2.929	Smoked or in brine: Quick frozen put up in retail sale packages ... ..	lb.				
03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water	value	30%	031.3.1	Other ... ..	lb.
				031.3.2	Fresh or chilled ... ..	lb.
				031.3.91	Frozen ... ..	lb.
				031.3.99	Other: Salted or dried ... ..	lb.
					Other ... ..	lb.

## 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 or skimmed milk, buttermilk, whey, kephir, yoghurt and similar fermented milk.
2. Milk and cream put up in hermetically sealed cans are regarded as preserved within the meaning of heading No. 04.02. However, milk and cream are not regarded as so preserved merely by reason of being pasteurised, sterilised or peptonised, if they are not put up in hermetically sealed cans.

## Additional Notes.

- (i) Heading No. 04.02 excludes preparations which contain more than 10% starch (heading No. 19.02 or 21.07);
- (ii) Heading No. 04.05 excludes turtle eggs and tortoise eggs (heading No. 04.07).

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
04.01	Milk and cream, fresh, not concentrated or sweetened	—	Free	022.3.1 022.3.2	Milk ... .. Cream ... ..	lb. lb.
04.02	Milk and cream, preserved, concentrated or sweetened	—	Free	022.1.11 022.1.12	In liquid or semi-solid form containing not less than 8% milk fat: Unsweetened ... .. Sweetened ... ..	lb. lb.
				022.1.21 022.1.22	In liquid or semi-solid form containing less than 8% milk fat: Unsweetened ... .. Sweetened ... ..	lb. lb.
				022.2.1 022.2.2	In solid form, such as blocks or powder: Containing not less than 8% milk fat ... .. Containing less than 8% milk fat	lb. lb.
04.03	Butter ... ..	value	5%	023.01 023.02	Butterfat ... .. Butter, fresh or salted ... ..	lb. lb.
				023.09.1 023.09.9	Other: Ghee ... .. Other ... ..	lb. lb.
04.04	Cheese and curd ... ..	value	5%	024.0		lb.
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not	—	Free	025.01.1		No.
04.05.1	Eggs for hatching, imported in accordance with a permit issued by the proper authorities	—	Free	025.01.1		No.
04.05.9	Other ... ..	value	30%	025.01.2 025.09.1 025.09.9	Eggs in shell for eating Other: Frozen ... .. Other ... ..	doz. lb. lb.
04.06	Natural honey ... ..	value	25%	061.6		gal.
04.07	Edible products of animal origin, not elsewhere specified or included	value	30%	092.0		lb.

## 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 falling within heading No. 05.05, 05.06 or 05.07 (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. 05.01, 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 this Schedule elephant, mammoth, mastodon, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as ivory.
4. Throughout this Schedule the expression "horsehair" means hair of the manes and tails of equine or bovine animals.

CHAPTER 5—Continued

Products of animal origin not elsewhere specified or included—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair	—	Free	291.91		lb.
05.02	Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair	—	Free	291.92.1	Pigs', hogs' and boars' bristles or hair ... ..	lb.
				291.92.9	Other ... ..	lb.
05.03	Horeshair and horeshair waste, whether or not put up on a layer or between two layers of other material	—	Free	262.51.1	Horschair ... ..	lb.
				262.51.2	Horschair waste ... ..	lb.
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof:					
05.04.1	Tripe ... ..	value	5%	291.93.1		lb.
05.04.9	Other ... ..	—	Free	291.93.2	Sausage casings ... ..	lb.
				291.93.9	Other ... ..	lb.
05.05	Fish waste ... ..	—	Free	201.94		lb.
05.06	Sinews and tendons; parings and similar waste, of raw hides or skins	—	Free	291.95		lb.
05.07	Skins and other parts of birds, with their feathers or down, feathers and parts or 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	—	Free	291.96		lb.
05.08	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products	—	Free	291.11.1	Bone meal ... ..	lb.
				291.11.9	Other ... ..	lb.
05.09	Horns, antlers, hooves, nails, claws and beaks of animals, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products	—	Free	291.12		lb.
05.10	Ivory, unworked or simply prepared but not cut to shape; powder and waste of ivory	—	Free	291.13		lb.
05.11	Tortoise-shell (shells and scales), unworked or simply prepared but not cut to shape; claws and waste of tortoise-shell	—	Free	291.14		lb.
05.12	Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells	—	Free	291.15		lb.
05.13	Natural sponges ... ..	—	Free	291.97		lb.
05.14	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products	—	Free	291.98		lb.
05.15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption	—	Free	291.99		lb.



## CHAPTER 7—Continued

## Edible vegetables and certain roots and tubers—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
07.02	Vegetables (whether or not cooked), preserved by freezing	value	25%	054.61.11	Carrots:	
				054.61.12	In retail sale packages	... lb.
					Other	... lb.
				054.61.21	String Beans:	
				054.61.22	In retail sale packages	... lb.
					Other	... lb.
				054.61.31	Pigeon peas:	
				054.61.32	In retail sale packages	... lb.
					Other	... lb.
				054.61.41	Other peas:	
				054.61.42	In retail sale packages	... lb.
					Other	... lb.
				054.61.51	Beets:	
				054.61.52	In retail sale packages	... lb.
					Other	... lb.
					Other:	
				054.61.911	Red Kidney beans:	
				054.61.912	In retail sale packages	... lb.
					Other	... lb.
				054.61.921	Sweet peppers:	
				054.61.922	In retail sale packages	... lb.
					Other	... lb.
				054.61.931	Cabbages:	
				054.61.932	In retail sale packages	... lb.
					Other	... lb.
				054.61.941	Okras (Ochroses):	
				054.61.942	In retail sale packages	... lb.
	Other	... lb.				
054.61.991	Other:					
054.61.992	In retail sale packages	... lb.				
	Other	... lb.				
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption	value	25%	054.62.1	Tomatoes	... lb.
				054.62.2	Onions	... lb.
				054.62.3	Garlic	... lb.
				054.62.91	Other:	
				054.62.92	Olives	... lb.
				054.62.99	Capers	... lb.
	Other	... lb.				
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	value	25%	055.1		lb.
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split	100 lb.	\$0.30	054.2.1	Red Kidney beans	... lb.
				054.2.2	Other beans	... lb.
				054.2.3	Pigeon peas	... lb.
				054.2.4	Split peas	... lb.
				054.2.5	Other peas	... lb.
				054.2.9	Other	... lb.
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith	value	30%	054.81.1	Arrowroot	... lb.
				054.81.2	Dasheens and eddoes	... lb.
				054.81.3	Manioc	... lb.
				054.81.4	Sweet potatoes	... lb.
				054.81.5	Tennias	... lb.
				054.81.6	Yams	... lb.
				054.81.9	Other	... lb.

## CHAPTER 8

## Edible fruit and nuts; peel of melons or citrus fruit

## NOTES.

1. This Chapter does not cover inedible nuts or fruits.
2. The word "fresh" is to be taken to extend to goods which have been chilled.

## Additional Note.

- (i) Heading No. 08.02 excludes dried citrus suitable only as animal feed, (heading No. 23.06).

## CHAPTER 8—Continued

## Edible fruit and nuts; peel of melons or citrus fruit—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification				
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not	value	40%	051.3.1	Bananas, fresh ... ..	stem/ton				
				051.3.2	Plantains, fresh ... ..	stem/ton				
				051.71.1	Coconuts: Fresh ... ..	lb.				
				051.71.2	Dried, including desiccated ... ..	lb.				
				051.71.31	Brazil nuts ... ..	lb.				
				051.71.32	Cashew nuts ... ..	lb.				
				051.95.1	Avocados, fresh ... ..	lb.				
				051.95.2	Mangoes, fresh ... ..	lb.				
				051.95.3	Pineapples, fresh ... ..	lb.				
				051.95.9	Other fresh fruit ... ..	lb.				
				052.01	Other dried fruit ... ..	lb.				
08.02	Citrus fruit, fresh or dried ... ..	value	40%	051.1.1	Fresh: Oranges, sweet ... ..	cwt.				
				051.1.2	Oranges, bitter ... ..	cwt.				
				051.1.3	Tangerines (mandarins) and clementines ... ..	cwt.				
				051.2.11	Grapefruits ... ..	cwt.				
				051.2.12	Limes ... ..	cwt.				
				051.2.19	Other ... ..	cwt.				
				051.1.9	Dried: Oranges, tangerines (mandarins) and clementines ... ..	lb.				
				051.2.9	Other ... ..	lb.				
				08.03	Figs, fresh or dried ... ..	value	40%	051.91	Fresh ... ..	lb.
								052.02	Dried ... ..	lb.
08.04	Grapes, fresh or dried:									
08.04.1	Fresh ... ..	value	40%	051.5		lb.				
08.04.2	Dried ... ..	value	25%	052.03		lb.				
08.05	Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not	value	40%	051.72.1	Kola nuts ... ..	lb.				
				051.72.9	Other ... ..	lb.				
08.06	Apples, pears and quinces, fresh ... ..	value	25%	051.4	Apples ... ..	lb.				
				051.92	Pears and quinces ... ..	lb.				
08.07	Stone fruit, fresh ... ..	value	25%	051.93		lb.				
08.08	Berries, fresh ... ..	value	40%	051.94		lb.				
08.09	Other fruit, fresh ... ..	value	25%	051.99		lb.				
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	value	45%	053.61.1	Quick frozen, put up in retail sale packages ... ..	lb.				
				053.61.9	Other ... ..	lb.				
08.11	Fruit 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	value	45%	053.63		lb.				
08.12	Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05	value	45%	052.09		lb.				
08.13	Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions	value	45%	053.64		lb.				

CHAPTER 9

Coffee, tea, mate and spices

NOTES.

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

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

(b) Mixtures of two or more of the products falling within different headings are to be classified under 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 paragraphs (a) or (b) above) shall not affect their classification provided that the resulting mixtures retain the essential character of the goods falling in those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.04.

2. This chapter does not cover:

(a) Sweet peppers, unground (Chapter 7); or

(b) Cubeb pepper (*Piper cubeba*) and other products of heading No. 12.07.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:					
09.01.1	Coffee, roasted, including ground; coffee husks and skins; coffee substitutes containing coffee in any proportion	value	40%	071.1.11 071.1.19 071.1.2	Coffee roasted including ground: In packages for retail sale ... Other ...	lb. lb.
09.01.9	Other	value	10%	081.91 071.1.3 071.1.9	Substitutes containing coffee in any proportion ... Coffee husks and skins ... Beans ... Other ...	lb. lb. lb. lb.
09.02	Tea	value	5%	074.1		lb.
09.03	Mate	value	10%	074.2		lb.
09.04	Pepper of the genus "Piper"; pimento of the genus "Capsicum" or the genus "Pimenta"	value	30%	075.1.11 075.1.19 075.1.2	Pepper: Black pepper ... Other ... Pimento	lb. lb. lb.
09.05	Vanilla	value	10%	075.21		lb.
09.06	Cinnamon and cinnamon-tree flowers	value	30%	075.22		lb.
09.07	Cloves (whole fruit, cloves and stems)	value	30%	075.23		lb.
09.08	Nutmeg, mace and cardamoms	value	30%	075.24.1 075.24.2 075.24.3	Nutmeg ... Mace ... Cardamoms ...	lb. lb. lb.
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	value	30%	075.25		lb.
09.10	Thyme, saffron and bay leaves; other spices	value	30%	075.29.1 075.29.9	Ginger ... Other ...	lb. lb.

CHAPTER 10

Cereals

NOTE.

Headings in this Chapter, except heading No. 10.06, are to be taken not to apply to grains which have been ground to remove the husk or pericarp or otherwise worked. Heading No. 10.06 is to be taken to apply to unworked rice and also rice, husked, glazed, polished or broken, but not otherwise worked.

Additional Note.

(i) Heading No. 10.06 excludes pre-cooked rice (heading No. 21.07) and puffed rice (heading No. 19.05).

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
10.01	Wheat and meslin (mixed wheat and rye)	—	Free	041.0		lb.
10.02	Rye	—	Free	045.1		lb.
10.03	Barley	—	Free	043.0		lb.
10.04	Oats	—	Free	045.2		lb.
10.05	Maize	—	Free	044.0		lb.
10.06	Rice	value	15%	042.1	In the husk or husked but not further prepared ...	lb.
				042.21	Other: In retail packages ...	lb.
				042.22	In bulk ...	lb.
				042.23	Broken rice ...	lb.
10.07	Buckwheat, millet, canary seed and grain sorghum; other cereals	—	Free	042.29 045.9	Other ...	lb. lb.

## CHAPTER 11

## Products of the milling industry; malt and starches; gluten; inulin

## NOTES.

## 1. This Chapter does not cover:

- (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);  
 (b) Flours and meals prepared for use as infant food or for dietetic or culinary purposes of heading No. 19.02;  
 (c) Corn flakes and other products falling within heading No. 19.05;  
 (d) Pharmaceutical products (Chapter 30); or  
 (e) Starches having the character of perfumery, cosmetics or toilet preparations falling within heading No. 33.06.

## 2. (A) Products from the milling of the cereals listed in the table below fall within 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 to be classified in heading No. 23.02.

- (B) Products falling within this Chapter under the above provisions shall be classified in heading No. 11.01 (cereal flours) if the percentage passing through a silk gauze or man-made textile 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 to be classified in heading No. 11.02.

Cereal (1)	Starch content (2)	Ash content (3)	RATE OF PASSAGE THROUGH A SIEVE WITH AN APERTURE OF	
			315 microns (4)	500 microns (5)
Wheat and rye ... ..	45%	2.5%	80%	—
Barley ... ..	45%	3%	80%	—
Oats ... ..	45%	5%	80%	—
Maize and sorghum ... ..	45%	2%	—	90%
Rice ... ..	45%	1.6%	80%	—
Buckwheat ... ..	45%	4%	80%	—

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
11.01	Cereal flours ... ..	value	10%	046.01 047.01.1 047.01.2 047.01.9	Of wheat or of meslin ... Of maize (corn) ... Of rye ... Other ...	lb. lb. lb. lb.
11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground	value	15%	046.02 047.02.1 047.02.2 047.02.9 048.11	Groats and meal: Of wheat or of meslin ... Of maize (corn) ... Of rye ... Other ... Other ...	lb. lb. lb. lb. lb.
11.03	Flours of the leguminous vegetables falling within heading No. 07.05	value	20%	055.41		lb.
11.04	Flours of the fruits falling within any heading in Chapter 8	value	20%	055.42		lb.
11.05	Flour, meal and flakes of potato	value	20%	055.43		lb.
11.06	Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No. 07.06	value	20%	055.44.1 055.44.9	Of arrowroot ... Other ...	lb. lb.
11.07	Malt, roasted or not:					
11.07.1	Malt flour ... ..	value	20%	048.2.1		lb.
11.07.9	Other ... ..	—	Free	048.2.9		lb.
11.08	Starches; inulin ... ..	value	10%	599.51.1 599.51.9	Arrowroot starch ... Other ...	lb. lb.
11.09	Wheat gluten, whether or not dried	value	5%	599.52		lb.

## CHAPTER 12

## Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial and medical plants; straw and fodder

## NOTES.

1. Heading No. 12.01 is to be taken to apply, *inter alia*, to ground-nuts, soya beans, mustard seeds, oil poppy seeds, poppy seeds and copra. It is to be taken not to apply to coconuts or other products of heading No. 08.01 or to olives (Chapter 7 or Chapter 20).
2. For the purposes of heading No. 12.03, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches and of lupines are to be regarded as seeds of a kind used for sowing. Heading No. 12.03 is, however, to be taken not to apply to the following even if for sowing:
  - (a) Leguminous vegetables (Chapter 7);
  - (b) Spices and other products of Chapter 9;
  - (c) Cereals (Chapter 10); or
  - (d) Products falling within heading No. 12.01 or 12.07.
3. Heading No. 12.07 is to be taken to apply, *inter alia*, to the following plants or parts thereof: basil, borage, hyssop, all species of mint, rosemary, rue, sage and wormwood.  
 Heading No. 12.07 is, however, to be taken not to apply to:
  - (a) Oil seeds and oleaginous fruit (heading No. 12.01);
  - (b) Medicaments falling within Chapter 30;
  - (c) Perfumery or toilet preparations falling within Chapter 33; or
  - (d) Disinfectants, insecticides, fungicides, weed-killers or similar products falling within heading No. 38.11.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification						
12.01	Oil seeds and oleaginous fruit, whole or broken	value	10%	221.1.1 221.1.2 221.2 221.3 221.4 221.5 221.6 221.7 221.8.1 221.8.9	Ground-nuts:	lb.						
					Unshelled ... ..							
					Shelled ... ..							
					Copra ... ..							
					Palm nuts and kernels ... ..							
					Soya beans ... ..							
					Linseed ... ..							
					Cotton seeds ... ..							
					Castor oil seeds ... ..							
					Other:							
					Sesame ... ..							
					Other ... ..							
					12.02		Flours or meals of oil seeds or oleaginous fruit, non-defatted (excluding mustard flour)	value	35%	221.9.1 221.9.2 221.9.3 221.9.4 221.9.5 221.9.6 221.9.7 221.9.91 221.9.99	Of ground-nuts ... ..	lb.
											Of copra ... ..	
Of palm nuts or kernels ... ..												
Of soya beans ... ..												
Of linseed ... ..												
Of cotton seeds ... ..												
Of castor oil seeds ... ..												
Of other oil seeds or oleaginous fruits:												
Sesame ... ..												
Other ... ..												
12.03	Seeds, fruit and spores, of a kind used for sowing	—	Free	292.5.1 292.5.2		For horticulture ... ..					lb.	
					For agriculture ... ..							
12.04	Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane	value	30%	054.82		lb.						
12.05	Chicory roots, fresh or dried, whole or cut, unroasted	value	15%	054.83		lb.						
12.06	Hop cones and lupulin ... ..	value	5%	054.84		lb.						
12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered	—	Free	292.4.1 292.4.2 292.4.91 292.4.92 292.4.99	Tonka beans ... ..	lb.						
					Sarsaparilla ... ..							
					Other:							
					<i>Ryania Speciosa</i> wood and all parts of the plant							
					<i>Cannabis</i> (Indian hemp, ganga) ... ..							
12.08	Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading	value	30%	054.89.1 054.89.9	Locust (or carob) beans ... ..	lb.						
					Other ... ..							

## CHAPTER 12—Continued

## Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial and medical plants; straw and fodder—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared	—	Free	081.11		lb.
12.10	Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products	—	Free	081.12		lb.

## CHAPTER 13

## Raw vegetable materials of a kind suitable for use in dyeing or in tanning; lacs; gums, resins and other vegetable saps and extracts

## NOTE.

Heading No. 13.03 is to be taken to apply, *inter alia*, to liquorice extract and extract of pryethrum, extract of hops, extract of aloes and opium. The heading is to be taken not to apply to:

- Liquorice extract containing more than 10% by weight of sucrose or when put up as confectionery (heading No. 17.04);
- Malt extract (heading No. 19.01);
- Extracts of coffee, tea or maté (heading No. 21.02);
- Alcoholic saps and extracts constituting beverages, and compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (Chapter 22);
- Ketone-function compounds and quinone-function compounds; glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives (e.g. camphor and glycyrrhizin) (Chapter 29);
- Medicaments falling within heading No. 30.03 or blood-grouping reagents (heading No. 30.05);
- Tanning or dyeing extracts (heading No. 32.01 or 32.04);
- Essential oils, concretes, absolutes and resinoids (heading No. 33.01) or aqueous distillates and aqueous solutions of essential oils (heading No. 33.05); or
- Rubber, balata, gutta-percha or similar natural gums (heading No. 40.01).

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
13.01	Raw vegetable materials of a kind used primarily in dyeing or in tanning	—	Free	292.1.1 292.1.2 292.1.3 292.1.4 292.1.9	Logwood ... .. Dividivi ... .. Annatto ... .. Mangrove bark ... .. Other ... ..	lb. lb. lb. lb. lb.
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams:					lb.
13.02.1	Gum-resins ... ..	value	10%	292.2.1		lb.
13.02.9	Other ... ..	value	5%	292.2.9		
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products	—	Free	292.91.1 292.91.9	Opium and extracts and tinctures of <i>Cannabis</i> (Indian hemp, ganja) ... .. Other ... ..	lb. lb.

## CHAPTER 14

## Vegetable plaiting and carving materials; vegetable products not elsewhere specified or included

## NOTES.

- 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.
- Heading No. 14.01 is to be taken to apply, *inter alia*, to split osier, reeds, bamboos and the like, to rattan cores and to drawn or split rattans. The heading is to be taken not to apply to chipwood (heading No. 44.09).
- Heading No. 14.02 is to be taken not to apply to wood wool (heading No. 44.12).
- Heading No. 14.03 is to be taken not to apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

## CHAPTER 14—Continued

## Vegetable plaiting and carving materials; vegetable products not elsewhere specified or included—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
14.01	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark)	value	25%	292.3		lb.
14.02	Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass)	—	Free	292.92		lb.
14.03	Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks	value	5%	292.93		lb.
14.04	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom)	value	25%	292.94 <sup>1</sup>		lb.
14.05	Vegetable products not elsewhere specified or included	value	25%	292.99		lb.



## CHAPTER 15—Continued

## Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animals and vegetable waxes—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified	value	10%	431.1		lb.
15.09	Degras ... ..	value	10%	411.35		lb.
15.10	Fatty acids; acid oils from refining; fatty alcohols	value	10%	431.31 512.25	Fatty acids; acid oils from refining Fatty alcohols ... ..	lb. lb.
15.11	Glycerol and glycerol lyes ... ..	value	10%	512.26		gal./lb.
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared	value	10%	431.21 431.29	Fish oils ... .. Other ... ..	lb. lb.
15.13	Margarine, imitation lard and other prepared edible fats ... ..	value	30%	091.4.1 091.4.2 091.4.91 091.4.99	Margarine ... .. Imitation lard and lard substitute Other: Ghee substitute ... .. Other ... ..	lb. lb. lb. lb.
15.14	Spermaceti, crude, pressed or refined, whether or not coloured	value	10%	431.41		lb.
15.15	Beeswax and other insect waxes, whether or not coloured	value	10%	431.42.1 431.42.9	Beeswax ... .. Other ... ..	lb. lb.
15.16	Vegetable waxes, whether or not coloured	value	10%	431.43		lb.
15.17	Residues resulting from the treatment of fatty substances or animal or vegetable waxes	value	10%	431.32		lb.

## SECTION IV

## PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO

## CHAPTER 16

## Preparations of meat, of fish, of crustaceans or molluscs

## NOTE.

This Chapter does not cover meat, meat offal, fish, crustaceans or molluscs, prepared or preserved by the processes specified in Chapters 2 and 3.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
16.01	Sausages and the like, of meat, meat offal or animal blood	value	15%	013.4.1 013.4.21 013.4.29	Canned ... .. Quick frozen, put up in retail sale packages ... .. Other ... ..	lb. lb. lb.
16.02	Other prepared or preserved meat or meat offal:					
16.02.1	Corned beef, canned ... ..	value	5%	013.8.1		lb.
16.02.9	Other ... ..	value	15%	013.8.21 013.8.22  013.8.31 013.8.32  013.8.911 013.8.912 013.8.913  013.8.921 013.8.922  013.8.991 013.8.992 013.8.993	Bacon: In airtight containers ... .. Other ... ..  Ham: In airtight containers ... .. Other ... ..  Other: In airtight containers: Chicken ... .. Containing 50% or more of meat ... .. Containing less than 50% of meat ... ..  Quick frozen, put up in retail sale packages: Cooked ... .. Other ... ..  Other: Chicken ... .. Containing 50% or more of meat ... .. Containing less than 50% of meat ... ..	lb. lb. lb. lb. lb. lb. lb. lb. lb. lb. lb. lb. lb. lb. lb. lb. lb. lb. lb.
16.03	Meat extracts and meat juices; fish extracts	value	25%	013.31 013.39	Quick frozen, put up in retail sale packages ... .. Other ... ..	lb. lb.
16.04	Prepared or preserved fish, including caviar and caviar substitutes:					
16.04.1	Sardines, herring and mackerel ... ..	value	3%	032.01.1 032.01.2 032.01.3	Sardines ... .. Herring ... .. Mackerel ... ..	lb. lb. lb.
16.04.2	Caviar and caviar substitutes ... ..	value	45%	032.01.4		
16.04.9	Other prepared or preserved fish ... ..	value	25%	032.01.5 032.01.91 032.01.92 032.01.99	Salmon ... .. Other: Pilchards ... .. Quick frozen put up in retail sale packages ... .. Other ... ..	lb. lb. lb. lb.
16.05	Crustaceans and molluscs, prepared or preserved	value	35%	032.021.1 032.021.9 032.022.1 032.022.9	In airtight containers: Quick frozen, put up in retail sale packages ... .. Other ... .. Not in airtight containers: Quick frozen, put up in retail sale packages ... .. Other ... ..	lb. lb. lb. lb. lb.

## CHAPTER 17

## Sugars and sugar confectionery

## NOTES.

## 1. This Chapter does not cover:

- (a) Sugar confectionery containing cocoa (heading No. 18.06);  
 (b) Chemically pure sugars (other than sucrose, glucose and lactose); sugar ethers and sugar esters and their salts, other than—  
 (i) hormones, derivatives thereof and other steroids, used primarily as hormones;  
 (ii) glycosides and their derivatives; and  
 (iii) vegetable alkaloids and their derivatives. (Chapter 29).  
 (c) Medicaments and other products of Chapter 30.

## 2. Chemically pure sucrose, whatever its origin, is to be classified in heading No. 17.01.

## Additional Note.

The importation of icing sugar in containers other than 1 lb. is prohibited except under licence of the Comptroller of Customs and Excise and in any case must be passed as such by him.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number		Unit for Classification
17.01	Beet sugar and cane sugar, solid:					
17.01.1	Icing Sugar ... ..	value	20%	061.2.1		
17.01.9	Other ... ..	value	45%	061.1.11 061.1.12 061.1.13 061.1.19 061.1.2 061.2.9.	Raw Sugars: Cane Sugar: White crystals ... .. Grey crystals ... .. Yellow crystals ... .. Other ... .. Beet Sugar ... .. Other refined sugar ... ..	ton ton ton ton ton ton lb.
17.02	Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel:					
17.02.1	Glucose, lactose and maltose ... ..	value	5%	061.9.1		lb.
17.02.9	Other ... ..	value	45%	061.9.2 061.9.91 061.9.99	Syrup of cane sugar ... .. Caramel and artificial honey ... .. Other sugars, syrups n.e.s. (e.g. maple sugar and maple syrup, invert sugar and levulose) ... ..	gal./lb. lb. lb.
17.03	Molasses, whether or not decolourised ...	value	45%	061.5.1 061.5.2	Inedible ... .. Edible ... ..	gal./lb. gal./lb.
17.04	Sugar confectionery, not containing cocoa	value	40%	062.01.1 062.01.9	Chewing gum ... .. Other ... ..	lb. lb.
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion	value	45%	062.02		lb.

## CHAPTER 18

## Cocoa and cocoa preparations

## NOTES.

1. This Chapter does not cover the preparations described in heading No. 19.02, 19.08, 22.02, 22.09 or 30.03 containing cocoa or chocolate.  
 2. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 of this Chapter, other food preparations containing cocoa.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
18.01	Cocoa beans, whole or broken, raw or roasted	value	15%	072.1.1 072.1.2	Raw ... .. Roasted ... ..	lb. lb.
18.02	Cocoa shells, husks, skins and waste ...	value	15%	081.92		lb.
18.03	Cocoa paste (in bulk or in block), whether or not defatted	value	30%	072.31		lb.

CHAPTER 18—Continued  
Cocoa and cocoa preparations—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
18.04	Cocoa butter (fat or oil) ... ..	value	30%	072.32		lb.
18.05	Cocoa powder, unsweetened ... ..	value	30%	072.2		lb.
18.06	Chocolate and other food preparations containing cocoa	value	50%	073.01 073.02 073.09	Confectionery... .. Cocoa powder, sweetened ... .. Other ... ..	lb. lb. lb.

CHAPTER 19

Preparation of cereals, flour or starch; pastry cooks' products

NOTES.

1. This Chapter does not cover:

- (a) Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing 50 per cent or more by weight of cocoa (heading No. 18.06);
- (b) Biscuits or other articles made from flour or from starch, specially prepared for use as animal feeding stuffs (heading No. 23.07); or
- (c) Medicaments and other products of Chapter 30.

2. In this Chapter the expression "flour" includes the flour of fruits or of vegetables, and products of such flour are to be classified with similar products of cereal flour.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
19.01	Malt extract ... ..	value	5%	048.81		lb.
19.02	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 per cent by weight of cocoa:					
19.02.1	Infant foods admitted as such by the Comptroller of Customs and Excise	—	Free	048.82.1		lb.
19.02.9	Other ... ..	value	30%	048.82.91 048.82.92 048.82.99	Quick frozen put up in retail sale packages ... .. Tonic and nerve foods ... .. Other ... ..	lb. lb. lb.
19.03	Macaroni, spaghetti and similar products	value	30%	048.3		lb.
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	value	15%	055.45		lb.
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	value	30%	048.12		lb.
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	value	10%	048.83		lb.
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit	value	45%	048.41.11 048.41.19  048.41.91 048.41.99	Biscuits: In retail sale packages ... .. Other ... ..  Other: Quick frozen put up in retail sale packages ... .. Other ... ..	lb. lb.  lb. lb.

## CHAPTER 19—Continued

## Preparation of cereals, flour or starch; pastrycooks' products—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	value	30%	048.42.1	Biscuits:	
				048.42.2	Unsweetened ... ..	lb.
				048.42.3	Sweetened ... ..	lb.
					Ice cream cones ... ..	lb.
				048.42.91	Other:	
				048.42.99	Quick frozen -put up in retail sale packages ... ..	lb.
	Other ... ..	lb.				

## CHAPTER 20

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

## NOTES.

1. This Chapter does not cover:

(a) Vegetables or fruit, prepared or preserved by the processes specified in Chapters 7 and 8; or

(b) Fruit jellies, fruit pastes or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06)

2. The vegetables of headings Nos. 20.01 and 20.02 are those which fall in headings Nos. 07.01 to 07.05 when imported in the states provided for in those headings.

3. Edible plants, parts of plants and roots of plants conserved in syrup (for example, ginger and angelica) are to be classified with the preserved fruit falling under heading No. 20.06; roasted ground-nuts are also to be classified in heading No. 20.06.

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

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	value	45%		In airtight containers:	
				055.51.11	Onions ... ..	lb.
				055.51.21	Tomatoes ... ..	lb.
				055.51.31	Pickles ... ..	lb.
				055.51.91	Other ... ..	lb.
					Not in airtight containers:	
				055.51.12	Onions ... ..	lb.
				055.51.22	Tomatoes ... ..	lb.
				055.51.32	Pickles ... ..	lb.
				055.51.92	Other ... ..	lb.
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid	value	45%		In airtight containers:	
				055.52.11	Tomatoes ... ..	lb.
				055.52.21	Tomato paste ... ..	lb.
					Other:	
				055.52.911	Pigeon peas ... ..	lb.
				055.52.913	String beans ... ..	lb.
				055.52.914	Red kidney beans ... ..	lb.
				055.52.915	Other peas and beans ... ..	lb.
				055.52.916	Sweet peppers ... ..	lb.
				055.52.919	Other ... ..	lb.
					Not in airtight containers:	
				055.52.12	Tomatoes ... ..	lb.
				055.52.22	Tomato paste ... ..	lb.
055.52.92	Other ... ..	lb.				
20.03	Fruit preserved by freezing, containing added sugar	value	45%	053.62.1	Quick frozen put up in retail sale packages ... ..	lb.
				053.62.9	Other ... ..	lb.
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glace or crystallised)	value	45%	053.2.1	Citrus peel ... ..	lb.
				053.2.9	Other ... ..	lb.

## CHAPTER 20—Continued

## Preparations of vegetables, fruit or other parts of plants—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar	value	45%	053.3.11	Of citrus fruit:	
				053.3.12	Pulp .. .. .	lb.
					Marmalade .. .. .	lb.
				053.3.91	Other:	
	Jams and Jellies .. .. .	lb.				
	Other .. .. .	lb.				
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit	value	45%	053.9.11	In airtight containers:	
				053.9.21	Ground-nuts (peanuts) .. .. .	lb.
				053.9.31	Other nuts .. .. .	lb.
				053.9.41	Mangoes .. .. .	lb.
				053.9.51	Pineapples .. .. .	lb.
				053.9.61	Grapefruits .. .. .	lb.
				053.9.91	Oranges .. .. .	lb.
					Other .. .. .	lb.
				053.9.12	Not in airtight containers:	
				053.9.22	Ground-nuts (peanuts) .. .. .	lb.
				053.9.32	Other nuts .. .. .	lb.
				053.9.42	Mangoes .. .. .	lb.
				053.9.52	Pineapples .. .. .	lb.
				053.9.62	Grapefruits .. .. .	lb.
053.9.92	Oranges .. .. .	lb.				
	Other .. .. .	lb.				
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit	value	45%	053.5.11	Fruit juices:	
					Grapefruit:	
					Concentrated .. .. .	lb./gal.
					Not concentrated:	
				053.5.121	In bulk .. .. .	lb./gal.
				053.5.122	In airtight containers .. .. .	lb./gal.
				053.5.13	Orange:	
					Concentrated .. .. .	lb./gal.
					Not concentrated:	
				053.5.141	In bulk .. .. .	lb./gal.
				053.5.142	In airtight containers .. .. .	lb./gal.
				053.5.151	Mixed orange and grapefruit:	
				053.5.152	In bulk .. .. .	lb./gal.
					In airtight containers .. .. .	lb./gal.
053.5.161	Lime:					
053.5.162	Raw .. .. .	lb./gal.				
053.5.169	Concentrated .. .. .	lb./gal.				
	Clear, clarified, filtered, racked or settled .. .. .	lb./gal.				
053.5.19	Other .. .. .	lb./gal.				
053.5.21	Vegetable juice:					
053.5.29	Tomato .. .. .	lb./gal.				
	Other .. .. .	lb./gal.				

## CHAPTER 21

## Miscellaneous edible preparations

## NOTES.

1. This Chapter does not cover:

- (a) Mixed vegetables of heading No. 07.04;
- (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);
- (c) Spices and other products of headings Nos. 09.04 to 09.10; or
- (d) Yeast put up as a medicament and other products of heading No. 30.03.

2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading No. 21.02.

3. For the purposes of heading No. 21.05, the expression "homogenised composite food preparations" means preparations of a kind used as infant food or for dietetic purposes, consisting of a finely homogenised mixture of two or more basic ingredients such as meat (including meat offal), fish, vegetables and fruit. 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 other than meat, meat offal or fish.

## CHAPTER 21—Continued

## Miscellaneous edible preparations—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
21.01	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof	value	30%	099.01		lb.
21.02	Extracts, essences or concentrates, of coffee, tea or mate; preparations with a basis of those extracts, essences or concentrates	value	30%	071.3 099.02	Extracts, essences or concentrates, of coffee, and preparations with a basis of those extracts, essences or concentrates ... Other ... ..	lb. lb.
21.03	Mustard flour and prepared mustard ...	value	30%	099.03		lb.
21.04	Sauces; mixed condiments and mixed seasonings	value	30%	099.04.1 099.04.9	Tomato ketchup and tomato sauce ... .. Other ... ..	lb. lb.
21.05	Soups and broths, in liquid, solid or powder form; homogenised composite food preparations	value	30%	099.05.1 099.05.2 099.05.3	Soups and broths: Liquid ... .. Solid or powder form ... .. Other ... ..	lb. lb. lb.
21.06	Natural yeasts (active or inactive); prepared baking powders	value	30%	099.06.1 099.06.2	Natural yeasts (active or inactive) Prepared baking powders ...	lb. lb.
21.07	Food preparations not elsewhere specified or included:					lb.
21.07.1	Infant foods admitted as such by the Comptroller of Customs and Excise	—	Free	099.09.1		lb.
21.07.9	Other	value	30%	099.09.2 099.09.31 099.09.39 099.09.4 099.09.91 099.09.92 099.09.93 099.09.94 099.09.99	Flavouring essences, non-alcoholic Corn, including corn on cob, frozen or in airtight containers: Quick frozen put up in retail sale packages ... .. Other ... .. Peanut butter ... .. Other: Powders for table creams, jellies, ice cream and similar preparations ... .. Pro-cooked rice ... .. Saccharine and other synthetic sweetening agents ... .. Quick frozen put up in retail sale packages ... .. Other ... ..	lb. lb. lb. lb. lb. lb. lb. lb. lb.

## CHAPTER 22

## Beverages, spirits and vinegar

## NOTES.

1. This Chapter does not cover:

- (a) Sea water (heading No. 25.01);
- (b) Distilled and conductivity water and water of similar purity (Chapter 28);
- (c) Acetic acid of a concentration exceeding 10 per cent by weight of acetic acid (Chapter 29);
- (d) Medicaments of heading No. 30.03; or
- (e) Perfumery or toilet preparations (Chapter 33).

2. For the purposes of headings Nos. 22.08 and 22.09, the alcoholic strength is to be taken to be that shown on the test by Sikes' hydrometer.

## CHAPTER 22—Continued

## Beverages, spirits and vinegar—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
22.01	Waters, including spa waters and aerated waters; ice and snow	value	30%	111.01.1 111.01.2 111.01.91 111.01.99	Aerated waters (not flavoured) ... Ice and snow ... Other: Water, ordinary natural ... Other ...	gal. lb. gal. gal.
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07	value	30%	111.02.1 111.02.9	Aerated beverages ... Other ...	gal. gal.
22.03	Beer made from malt ... ..	gal.	\$12.00	112.3.1 112.3.2 112.3.9	Beer ... .. Stout ... .. Other ... ..	gal. gal. gal.
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	gal.	\$6.00	112.11		gal.
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:					
22.05.1	Grape must ... ..	gal.	\$6.00	112.12.1		gal.
22.05.2	Sparkling wine ... ..	gal.	\$25.00	112.12.2		gal.
22.05.9	Other wines ... ..	gal.	\$12.00	112.12.91 112.12.921 112.12.922 112.12.923	Still, in bottle containing not more than 42% of proof spirit Still in wood or like containers: Containing less than 23% of proof spirit ... Containing not less than 23% of proof spirit but under 35% of proof spirit ... Containing not less than 35% of proof spirit but not more than 42% of proof spirit ...	gal. gal. gal. gal. gal.
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	gal.	\$12.00	112.13		gal.
22.07	Other fermented beverages (for example, cider, perry and mead)	gal.	\$12.00	112.2.1 112.2.2 112.2.3 112.2.9	Cider ... .. Perry ... .. Wines (other than juice of fresh grapes) ... .. Other ... ..	gal. gal. gal. gal.
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 140° proof or higher; denatured spirit (including ethyl alcohol and neutral spirits) of any strength:					
22.08.1	Denatured ... ..	gal.	\$6.00	512.24.1		gal.
22.08.9	Other ... ..	gal.	\$65.00	512.24.9		gal.
22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:					
22.09.1	Brandy in bottle of a strength not exceeding 80% proof spirit	L. gal.	\$52.00	112.4.1		L. gal.
22.09.2	Other brandy ... ..	P. gal.	\$61.00	112.4.2		P. gal.
22.09.3	Rum in bottle of a strength not exceeding 80% proof spirit	L. gal.	\$59.00	112.4.3		L. gal.
22.09.4	Other rum ... ..	P. gal.	\$71.00	112.4.4		P. gal.

CHAPTER 22—Continued  
Beverages, spirits and vinegar—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
22.09.5	Whisky in bottle of a strength not exceeding 80% proof spirit	L. gal.	\$53.00	112.4.5		L. gal.
22.09.6	Other Whisky ... ..	P. gal.	\$60.00	112.4.6		P. gal.
22.09.7	Gin in bottle of a strength not exceeding 80% proof spirit	L. gal.	\$56.00	112.4.7		L. gal.
22.09.8	Other gin ... ..	P. gal.	\$65.00	112.4.8		P. gal.
22.09.91	Aromatic bitters used as a flavouring agent for food and beverages	L. gal.	\$5.00	112.4.911		L. gal.
22.09.99	Other ... ..	L. gal.	\$65.00	112.4.912	Aromatic bitters used as a beverage ... ..	L. gal.
				112.4.921	Vodka, not exceeding the strength of proof ... ..	L. gal.
				112.4.922	Vodka, exceeding the strength of proof ... ..	P. gal.
				112.4.93	Cordials and liqueurs ... ..	L. gal.
				112.4.94	Fruit and vegetable juices containing spirits ... ..	L. gal.
				112.4.95	Flavouring and colouring extracts containing spirits ... ..	L. gal.
				112.4.961	Blended whisky in bottle and not overproof ... ..	L. gal.
				112.4.962	Other blended whisky ... ..	P. gal.
				112.4.991	Blended brandy in bottles and not overproof ... ..	L. gal.
				112.4.992	Other potable spirits, n.o.s. not exceeding the strength of proof ... ..	L. gal.
				112.4.993	Other blended brandy ... ..	P. gal.
				112.4.994	Other potable spirits, n.o.s. exceeding the strength of proof ... ..	P. gal.
22.10	Vinegar and substitutes for vinegar ...	value	30%	099.07		gal

## CHAPTER 23

## Residues and waste from the food industries; prepared animal fodder

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves	—	Free	081.4		lb.
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables	—	Free	081.2.1 081.2.2 081.2.9	Of rice ... .. Bran and pollard ... .. Other ... ..	lb. lb. lb.
23.03	Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues	—	Free	081.93.1 081.93.9	Bagasse ... .. Other ... ..	lb. lb.
23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils	—	Free	081.3.1 081.3.2 081.3.3 081.3.91 081.3.99	Of coconut ... .. Of linseed ... .. Of soya bean ... .. Other: Of cotton seed ... .. Other ... ..	lb. lb. lb. lb. lb.
23.05	Wine lees; argol ... ..	—	Free	081.94		lb.
23.06	Products of vegetable origin of a kind used for animal food, not elsewhere specified or included	—	Free	081.19.1 081.19.9	Pea and bean pods ... .. Other ... ..	lb. lb.

CHAPTER 23—Continued

Residues and waste from the food industries; prepared animal fodder—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
23.07	Sweetened forage; other preparations of a kind used in animal feeding:					
23.07.1	Food for pets ... ..	value	30%	081.99.1		lb.
23.07.9	Other ... ..	—	Free	081.99.2 081.99.3 081.99.4 081.99.9	Poultry feed ... .. Cattle feed ... .. Pig feed ... .. Other ... ..	lb. lb. lb. lb.

CHAPTER 24

Tobacco

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
24.01	Unmanufactured tobacco; tobacco refuse ...	lb.	\$3.00	121.0.1 121.0.2 121.0.3	Unmanufactured: Containing 25% or more of moisture ... .. Containing less than 25% of moisture ... .. Refuse ... ..	lb. lb. lb.
24.02	Manufactured tobacco; tobacco extracts and essences:					
24.02.1	Cigars and cheroots ... ..	lb.	\$20.00	122.1		lb.
24.02.2	Cigarettes ... ..	lb.	\$20.00	122.2		lb.
24.02.3	Snuff ... ..	lb.	\$12.00	122.3.1		lb.
24.02.9	Other ... ..	lb.	\$15.00	122.3.91 122.3.99	Smoking and chewing tobacco ... .. Other ... ..	lb. lb.

## SECTION V

## MINERAL PRODUCTS

## CHAPTER 25

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

## NOTES.

1. Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to goods 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 (not including crystallisation) but not calcined or subjected to any further process other than a process specially mentioned in any heading in respect of the goods described therein.
2. This Chapter does not cover:
  - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (Chapter 28);
  - (b) Ferrous earth colours containing 70 per cent or more by weight of combined iron evaluated as  $Fe_2O_3$  (Chapter 28);
  - (c) Medicaments and other products of Chapter 30;
  - (d) Perfumery, cosmetics or toilet preparations of heading No. 33.06;
  - (e) Road and paving setts, curbs and flagstones (heading No. 68.01), mosaic cubes (heading No. 68.02) and roofing, facing and damp course slates (heading No. 68.03);
  - (f) Precious or semi-precious stones (heading No. 71.02);
  - (g) Cultured sodium chloride crystals (other than optical elements) weighing not less than 2.5g each, of heading No. 38.19; optical elements of sodium chloride (heading No. 90.01); or
  - (h) Writing or drawing chalks, tailors' or billiards chalks (heading No. 98.05).

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water:					
25.01.1	Table salt in retail packages of not more than 5 lb.	value	20%	276.3.1		lb.
25.01.9	Other ... ..	value	5%	276.3.2	Pure sodium chloride; salt liquors; sea water ... ..	lb.
				276.3.3	Rock salt, sea salt ... ..	lb.
				276.3.9	Other ... ..	lb.
25.02	Unroasted iron pyrites ... ..	—	Free	274.2		ton.
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	value	20%	274.1		lb.
25.04	Natural graphite ... ..	—	Free	276.22		lb.
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01	value	15%	273.3		ton
25.06	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing	value	10%	276.61		ton
25.07	Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite; chamotte and dinas earths	value	15%	276.21		ton
25.08	Chalk ... ..	—	Free	276.91		owt.
25.09	Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides	—	Free	276.92		owt.
25.10	Natural calcium phosphates, natural aluminum calcium phosphates, apatite and phosphatic chalk	—	Free	271.3		owt.

## CHAPTER 25—Continued

## Salt; sulphur; earths and stone; plastering materials, lime and cement—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide:					
25.11.1	Raw Barytes ... ..	value	5%	276.93.1		cwt.
25.11.9	Other ... ..	value	25%	276.93.9		cwt.
25.12	Siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less	—	Free	275.22		cwt.
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	—	Free	275.23		cwt.
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing	—	Free	273.11		cwt.
25.15	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing	value	20%	273.12		cwt.
25.1	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing	value	25%	273.13		cwt.
25.1	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16	value	25%	273.4		cwt.
25.18	Dolomite, whether or not calcined including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite)	value	25%	276.23		cwt.
25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide	value	5%	276.24		cwt.
25.20	Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry	value	10%	273.21		cwt.
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	value	15%	273.22		cwt.
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	value	10%	661.1.1 661.1.9	Quicklime (white lime) ... Other ... ..	cwt. cwt.

## CHAPTER 25—Continued

## Salt; sulphur; earths and stone; plastering materials, lime and cement—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
25.23	Portland cement, ciment fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker	ton	\$7.00	661.2.1 661.2.91 661.2.92 661.2.99	Portland cement ... .. Other: Hydraulic cement ... .. Special types of cement for oil wells ... .. Other ... ..	ewt. ewt. ewt. ewt.
25.24	Asbestos ... ..	—	Free	276.4		lb.
25.25	Meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet	—	Free	276.94		lb.
25.26	Mica, including splittings; mica waste	—	Free	276.52		lb.
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc	—	Free	276.95.1 276.95.9	Talc ... .. Other ... ..	lb. lb.
25.28	Natural cryolite and natural chiolite ...	—	Free	276.53		lb.
25.29	Natural arsenic sulphides ... ..	—	Free	276.96		lb.
25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85% of H <sub>2</sub> B <sub>3</sub> O <sub>6</sub> calculated on the dry weight	—	Free	276.97		lb.
25.31	Felspar, leucite, nepheline and nepheline syenite; fluorspar	—	Free	276.54		lb.
25.32	Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery	—	Free	276.99		lb.

## CHAPTER 26

## Metallic ores, slag and ash

## NOTES.

- This Chapter does not cover:
  - Slag and similar industrial waste prepared as macadam (heading No. 25.17);
  - Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);
  - Basic slag of Chapter 31;
  - Slag wool, rock wool or similar mineral wools (heading No. 68.07);
  - Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls and other waste and scrap, of precious metal (heading No. 71.11); or
  - Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
- For the purposes of heading No. 26.01, the term "metallic ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of uranium and plutonium of Chapter 28 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. The heading does not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
- Heading No. 26.03 is to be taken to apply 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.

## CHAPTER 26—Continued

## Metallic ores, slag and ash—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
26.01	Metallic ores and concentrates and roasted iron pyrites	—	Free	281.3	Iron ore and concentrates ...	ton
				281.4	Roasted iron pyrites ...	ton
				283.11	Copper ore and concentrates ...	ton
				283.21	Nickel ore and concentrates ...	ton
					Bauxite (aluminium ore) and concentrates:	
				283.2.1	Bauxite ...	ton
				283.3.2	Alumina ...	ton
				283.4	Lead ore and concentrates ...	ton
				283.5	Zinc ore and concentrates ...	ton
				283.6	Tin ore and concentrates ...	ton
				283.7	Manganese ore and concentrates	ton
				283.91	Chromium ore and concentrates	ton
				283.92	Tungsten ore and concentrates ...	ton
				283.93	Ores and concentrates of titanium, vanadium, molybdenum, tantalum and zirconium ...	ton
				286.0	Ores and concentrates of uranium and thorium ...	ton
				283.99	Ores and concentrates of other base metals ...	ton
					Ores and concentrates of silver, platinum and other metals of the platinum group:	
285.01.1	Of silver ...	ton				
285.01.9	Other ...	ton				
991.2	Gold ore ...	ton				
26.02	Slag, dross, scalings and similar waste from the manufacture of iron or steel	—	Free	276.61		ton
26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds	—	Free	284.01		ton
26.04	Other slag and ash, including kelp ...	—	Free	276.62		ton

## CHAPTER 27

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

## NOTES.

- This Chapter does not cover:
  - Separate chemically defined organic compounds, other than chemically pure methane and propane which are to be classified in heading No. 27.11;
  - Medicaments falling within heading No. 30.03; or
  - Mixed unsaturated hydrocarbons falling within heading No. 33.01, 33.02, 33.04, or 38.07.
- Heading No. 27.07 is to be taken to include products similar to those obtained by the distillation of high temperature coal tar but which are obtained by the distillation of low temperature coal tar or other mineral tars, by processing petroleum or by any other process, provided that the weight of the aromatic constituents exceeds that of the non-aromatic constituents.
- References in heading No. 27.10 to petroleum oils and oils obtained from bituminous minerals are to be taken to include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.
- Heading No. 27.13 is to be taken to include not only paraffin wax and the other products specified therein, but also similar products obtained by synthesis or by other processes.

## CHAPTER 27—Continued

## Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	—	Free	321.4 321.5	Coal ... .. Other ... ..	ton ton
27.02	Lignite, whether or not agglomerated	—	Free	321.6		ton
27.03	Peat (including peat litter), whether or not agglomerated	—	Free	321.7		ton
27.04	Coke and semi-coke of coal, of lignite or of peat	—	Free	321.8.1 321.8.2 321.8.3	Of coal ... .. Of lignite ... .. Of peat ... ..	ton ton ton
27.05	Retort carbon ... ..	—	Free	513.28		ton
27.05 (bis)	Coal gas, water gas, producer gas and similar gases	value	25%	341.2		lb.
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with cresote oils or with other coal tar distillation products	vaule	5%	521.1		lb.
27.07	Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to this Chapter	value	10%	521.4		lb.
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars	value	10%	332.92 332.93	Pitch ... .. Pitch coke ... ..	ton ton
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	value	5%	331.01.1 331.01.9	Imported under processing agreement ... .. Other ... ..	brl./ton brl./to
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:					
27.10.1	Partly refined petroleum, including topped crudes	value	10%	331.02.1 331.02.9	Imported under processing agreement ... .. Other ... ..	brl./ton brl./ton
27.10.2	Motor spirit; lubricating oils ... ..	gal.	\$0.50		Aviation spirit of 100 octane and over:	
				332.1.11	Exported under processing agreement ... ..	brl./ton
				332.1.19	Other ... ..	brl./ton
				332.1.21	Aviation spirit under 100 octane: Exported under processing agreement ... ..	brl./ton
				332.1.29	Other ... ..	brl./ton
				332.1.31	Gasolene: Exported under processing agreement ... ..	brl./ton
				332.1.39	Other ... ..	brl./ton
				332.1.9	Other motor spirit ... ..	brl./ton
					Lubricating Oils:	
				332.51.11	Lubricating oil for industrial machinery and road transport vehicles ... ..	brl./ton
				332.51.12	Other lubricating oil ... ..	brl./ton

## CHAPTER 27—Continued

## Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification								
27.10.3	Kerosene (including jet fuel) and white spirit; distillate fuels and residual fuel oils	gal.	\$0.30	332.2.11	Jet fuel exported under processing agreement ... ..	brl./ton								
				332.2.19	Other jet fuel ... ..	brl./ton								
				332.2.21	Vapourising oil or white spirit exported under processing agreement ... ..	brl./ton								
				332.2.29	Other vapourizing oil or white spirit ... ..	brl./ton								
				332.2.31	Illuminating kerosene exported under processing agreement ... ..	brl./ton								
				332.2.39	Other illuminating kerosene ... ..	brl./ton								
				332.3.11	Distillate fuels: Gas oil exported under processing agreement ... ..	brl./ton	Other gas oil: Diesolene exported under processing agreement ... ..	332.3.191	Other diesolene ... ..	brl./ton				
								332.3.192	Other ... ..	brl./ton				
								332.3.199	Diesel oil exported under processing agreement ... ..	brl./ton				
								332.3.21	Other diesel oil ... ..	brl./ton				
								332.3.29	Other distillate fuel oil exported under processing agreement ... ..	brl./ton				
								332.3.91	Other distillate fuel oils ... ..	brl./ton				
								332.3.99	Residual fuel oils: Bunker "C" grade fuel oil exported under processing agreement ... ..	brl./ton	Other Bunker "C" grade fuel oil	332.4.11	Other residual fuel oils exported under processing agreement ... ..	brl./ton
												332.4.19	Other residual fuel oils exported under processing agreement ... ..	brl./ton
												332.4.91	Other residual fuel oils ... ..	brl./ton
												332.4.99	Other residual fuel oils ... ..	brl./ton
								27.10.9	Other ... ..	value	25%	332.91.1	Hydraulic brake fluid ... ..	lb.
												332.91.2	Lubricating greases ... ..	lb.
				332.91.91	Other: Transformer oil ... ..	lb.	332.91.92					Non-lubricating oils ... ..	lb.	
							332.91.99					Other ... ..	lb.	
332.91.99	Other ... ..	lb.												
27.11	Petroleum gases and other gaseous hydrocarbons	value	25%	341.1.1	Butane and propane in liquid form	lb.								
				341.1.91	Other: Natural gas ... ..	lb.	341.1.99	Manufactured gas ... ..	lb.					
							341.1.99	Manufactured gas ... ..	lb.					
27.12	Petroleum jelly ... ..	value	30%	332.61		lb.								
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured	value	5%	332.62.1	Paraffin wax ... ..	lb.								
				332.62.2	Lignite wax ... ..	lb.								
				332.62.9	Other ... ..	lb.								
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals:													
27.14.1	Petroleum coke ... ..	value	5%	332.94		ton								
27.14.9	Other ... ..	value	30%	332.95.1	Petroleum bitumen ... ..	ton								
				332.95.91	Other: Road oil ... ..	ton	332.95.99	Other ... ..	ton					
							332.95.99	Other ... ..	ton					
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands	value	25%	276.11	Asphalt: Natural, crude ... ..	ton								
				276.12	Natural, dried ... ..	ton								
				276.13	Bitumen ... ..	ton								
				276.19	Other ... ..	ton	276.19	Other ... ..	ton					
							276.19	Other ... ..	ton					

CHAPTER 27—Continued

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
27.16	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)	value	30%	332.96.1	Cut-backs ... ..	ton
				332.96.91	Other: Asphalt cement ... ..	ton
				332.96.99	Other ... ..	ton
27.17	Electric current ... ..	—	Free	351.0		kwh.

## SECTION VI

## PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

## NOTES.

1. (a) The following goods (other than radioactive ores) are to be classified in Chapter 28 and in no other Chapter of this Schedule: fissile and other radioactive chemical elements and all isotopes, their compounds, inorganic or organic, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds.
  - (b) The following goods are to be classified in Chapter 28 and in no other Chapter of this Section:  
Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined; compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together.
2. Subject to Note 1 above, goods classifiable within heading No. 30.03, 30.04, 30.05, 32.09, 33.06, 35.06, 37.08, or 38.11 by reason of being put up in measured doses or for sale by retail are to be classified in those headings and in no other heading of this Schedule.

## CHAPTER 28

## Inorganic chemicals; organic and inorganic compounds of precious metals, of rare earth metals, of radioactive elements and of isotopes

## NOTES.

1. Except as provided in Note 3 below, this Chapter is to be taken to apply only to:
  - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
  - (aa) The following products, whether or not chemically defined:
    - (i) Amalgams;
    - (ii) Ammonia, anhydrous or in aqueous solution;
    - (iii) Ammonium carbonate containing ammonium carbamate;
    - (iv) Artificial corundum;
    - (v) Carbon (including carbon black);
    - (vi) Colloidal precious metals;
    - (vii) Colloidal sulphur;
    - (viii) Commercial sodium and potassium silicates;
    - (ix) Compounds, inorganic or organic, of precious metals, of thorium, of uranium depleted in U235, of rare earth metals, of yttrium or of scandium, whether or not mixed together;
    - (x) Distilled and conductivity water and water of similar purity; liquid air and compressed air;
    - (xi) Dithionites stabilised with organic substances;
    - (xii) Earth colours containing not less than 70% by weight or combined iron evaluated as  $\text{Fe}_2\text{O}_3$ ;
    - (xiii) Ferro-phosphorous containing 15% or more by weight of phosphorus and phosphor copper containing more than 8% by weight of phosphorus;
    - (xiv) Fissile and other radio-active chemical elements and isotopes, and compounds thereof, inorganic or organic, whether or not mixed together; alloys (other than ferro-uranium), dispersions and cermets, containing any of the foregoing elements, isotopes or compounds; nuclear reactor cartridges (spent or irradiated); other isotopes and compounds thereof, inorganic or organic; The term "isotopes" includes "enriched isotopes" but not chemical elements which occur in nature as pure isotopes nor uranium depleted in U235;
    - (xv) Hydrazine and hydroxylamine and their inorganic salts;
    - (xvi) Hydrogen peroxide (including solid hydrogen peroxide);
    - (xvii) Phosphorus trisulphide, polysulphides;
    - (xviii) Red lead and orange lead; and
    - (xix) Sulphonitric acid and oleum;
  - (b) Products mentioned in (a) or (aa) above dissolved in water;
  - (c) Products mentioned in (a) or (aa) 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 some types of use rather than for general use;
  - (d) The products mentioned in (a), (aa), (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 products particularly suitable for some types of use rather than for general use;
  - (f) Cyanates and thiocyanates (including double or complex cyanates), cyanides (including complex cyanides) and fulminates, of inorganic bases;
  - (g) Cyanogen and cyanogen halides;
  - (h) Hydrocyanic, hydroferrocyanic and hydroferrocyanic acids;
  - (i) Isocyanic, fulminic, thiocyanic, cyanomolybdic and other simple and complex cyanogen acids;
  - (j) Oxides and oxyhalides, of carbon;
  - (k) Sulphoxylates;
  - (l) Thiocarbonates, selenocarbonates and tellurocarbonates; and
  - (m) Thiocarbonyl halides.
2. Only the following compounds of carbon are to be classified in the present Chapter:
  - (a) Oxides of carbon; hydrocyanic, fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids;
  - (b) Oxyhalides of carbon;
  - (c) Carbon disulphide;
  - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases;
  - (e) Solid hydrogen peroxide, carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives other than calcium cyanamide containing not more than 25% by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31);
  - (f) Dithionites stabilised with organic substances;
  - (g) Sulphoxylates;
  - (h) Carbonates and percarbonates of inorganic bases;
  - (i) Cyanides and complex cyanides of inorganic bases;
  - (j) Fulminates, cyanates and thiocyanates, of inorganic bases;
  - (k) Metal and non-metal carbides.
3. This Chapter does not include:
  - (a) Sodium chloride or other mineral products falling within Section V;
  - (b) Organo-inorganic compounds other than those mentioned in Notes 1 and 2 above;
  - (c) Products mentioned in Notes 1, 2, 3 or 4 of Chapter 31;
  - (d) Inorganic products of a kind used as luminophores, falling within heading No. 32.07;



## CHAPTER 28—Continued

## Inorganic chemicals; organic and inorganic compounds of precious metals, of rare earth metals, of radioactive elements and of isotopes—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
28.00 (BTN headings: 28.01 to 28.58) 28.00.9	Chemical elements, inorganic chemical compounds and other products specified in Notes 1, 2 and 8 to the present chapter					
	Other—Continued	value	5%	514.24.2	Copper sulphate ... .. lb.	
				514.24.91	Other sulphates (including alums) and persulphates: Sodium sulphate (Glauber's salt) ... .. lb.	
				514.24.92	Magnesium sulphate (Epsom salts and Seidlitz liver salts) ... .. lb.	
				514.24.99	Other ... .. lb.	
				514.28	Neutral sodium carbonate (soda ash) ... .. lb.	
					Other metallic salts and peroxy-salts of inorganic acids:	
				514.4.1	Arsenites and arsenates ... .. lb.	
				514.4.2	Sodium silicates (water glass) ... .. lb.	
				514.4.9	Other ... .. lb.	
					Inorganic chemical products, n.e.s.:	
				514.94	Calcium carbide ... .. lb.	
				514.99	Other ... .. lb.	
				515.0	Radio active and associated materials ... .. lb.	

## CHAPTER 29

## Organic Chemicals

## NOTES.

## 1. This Chapter is to be taken to 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 following products, whether or not chemically defined:
  - (i) Lactophosphates;
  - (ii) Lecithins and other phosphoaminolipins;
  - (iii) Nucleic acids;
  - (iv) 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;
  - (v) Hormones, natural or reproduced by synthesis, and derivatives thereof, used primarily as hormones;
  - (vi) Enzymes;
  - (vii) Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives;
  - (viii) Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives;
  - (ix) Sugar ethers and sugar esters, and their salts;
  - (x) Antibiotics; and
  - (xi) Paraformaldehyde;
- (d) Products mentioned in (a), (b) or (c) above dissolved in water;
- (e) 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 some types of use rather than for general 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 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 some types of use rather than for general use;
- (h) Diazonium salts, arylides used as couplers for these salts, and fast bases for azoic dyes, diluted to standard strengths.

## 2. This Chapter does not include:

- (a) Goods falling within heading No. 15.04 or glycerol (heading No. 15.11);
- (b) Ethyl alcohol (heading No. 22.08 or 22.09);
- (c) Methane and propane (heading No. 27.11);
- (d) The compounds of carbon mentioned in Notes 1 and 2 of Chapter 28;
- (e) Urea (heading No. 31.02 or 31.05, as the case may be);
- (f) Colouring matter of vegetable or animal origin (heading No. 32.04); synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminiphores and products of the kind known as optical bleaching agents substantive to the fibre, and natural indigo (heading No. 32.05) and dyes or other colouring matter put up in forms or packings of a kind sold by retail (heading No. 32.09);
- (g) Metaldehyde, hexamethylenetetramine and similar substances put up in forms (for example, tablets, sticks or similar forms) for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding three hundred cubic centimetres (heading No. 36.08);
- (h) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19; or
- (i) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).

## CHAPTER 29—Continued

## Organic chemicals—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
29.00 (BTN headings 29.01 to 29.45)	<b>Organic chemicals and other products mentioned in Note 1 to the present Chapter:</b>					
29.00.1	Organo-arsenic compounds ... ..	—	Free	512.82		lb.
29.00.2	Heterocyclic compounds; nucleic acids ... ..	—	Free	512.85		lb.
29.00.3	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones	—	Free	541.5.1 541.5.9	Insulin ... .. Other ... ..	lb. lb.
29.00.4	Quinine and all other alkaloids and their salts derived from cinchona bark, but not including quinine compounded with other drugs	—	Free	541.4.1		lb.
29.00.5	Antibiotics ... ..	—	Free	541.3.1 541.3.9	Penicillins ... .. Other ... ..	lb. lb.
29.00.6	Paludrin (or 1-(p-chlorophenyl)-5-isopropylbiguanidide hydrochloride)	—	Free	512.75.1		lb.
29.00.9	Other ... ..	value	5%	512.1 512.29 512.3 512.4 512.5.4 512.5.5 512.5.6 512.5.9 512.6 512.75.2 512.79 512.88 512.9 541.1 541.4.91 541.4.99 541.61	Hydrocarbons and their halogenated, sulfonated, nitrated or nitrosated derivatives ... Alcohols, phenols and phenol-alcohols, other than ethyl alcohol and fatty alcohols ... Ethers, epoxides and acetals ... Aldehyde-, ketone- and quinone-function compounds ... Acids and their halogenated, sulfonated, nitrated or nitrosated derivatives: Acetic acid ... .. Citric acid ... .. Citrate of lime ... .. Other ... .. Inorganic esters, their salts and derivatives ... .. Nitrogen-function compounds other than paludrin: Saccharin and other artificial sweetening substances ... Other ... .. Organo-inorganic compounds other than organo-arsenic compounds and heterocyclic compounds and nucleic acids ... .. Other organic chemicals ... .. Vitamins and provitamins ... .. Other vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives: Narcotics and derivatives and other new synthetic drugs to which the Dangerous Drugs Act applies (e.g. morphine, cocaine) ... .. Other ... .. Glycosides and their derivatives...	lb. gal./lb. lb. lb. lb. lb. lb. lb. lb. lb. lb. lb. lb. lb. lb. lb. lb. lb. lb. lb.

## CHAPTER 30

## Pharmaceutical products

## NOTES.

- For the purposes of heading No. 30.03, "medicaments" means goods (other than foods or beverages such as dietetic, diabetic or fortified foods, tonic beverages, spa water) not falling within heading No. 30.02 or 30.04 which are either:
  - Products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses; or
  - Unmixed products suitable for such uses put up in measured doses or in forms or in packings of a kind sold by retail for therapeutic or prophylactic purposes.

CHAPTER 30—Continued

Pharmaceutical products—Continued

For the purposes of these provisions 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 falling in Chapter 28 or 29; and
  - (3) Simple vegetable extracts falling in heading No. 13.03, 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.

- 2. The headings of this Chapter are to be taken not to apply to:
  - (a) Aqueous distillates and aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.05);
  - (b) Dentifrices of all kinds, including those having therapeutic or prophylactic properties, which are to be considered as falling within heading No. 33.06; or
  - (c) Soap or other products of heading No. 34.01 containing added medicaments.
- 3. Heading No. 30.05 is to be taken to apply, and to apply only, to:
  - (a) Sterile surgical catgut and similar sterile suture materials;
  - (b) Sterile laminaria and sterile laminaria tents;
  - (c) Sterile absorbable surgical haemostatics;
  - (d) Opacifying preparations for X-ray examinations and diagnostic reagents (excluding those of heading No. 30.02) designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more products which have been mixed or compounded together for such uses;
  - (e) Blood-grouping reagents;
  - (f) Dental cements and other dental fillings; and
  - (g) First-aid boxes and kits.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
30.01	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	—	Free	541.62.1 541.62.9	Blood fractions and plasma ... Other ... ..	lb. lb.
30.02	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products	—	Free	541.63		lb
30.03	Medicaments (including veterinary medicaments):					
30.03.1	Antibiotics (for example, penicillin, streptomycin and tyrocidin)	—	Free	541.7.11 541.7.19	Penicillins ... .. Other ... ..	lb. lb.
30.03.2	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	541.7.21		lb.
30.03.3	Salvarsan (or arsphenamine), paludrin (or 1-(p-chlorophenyl)-5-isopropylbiguanide hydrochloride), atebirin (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	—	Free	541.7.3		lb.
30.03.4	Insulin ... ..	—	Free	541.7.41		lb.

CHAPTER 30—Continued  
Pharmaceutical products—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
30.03.9	Other ... ..	value	15%	541.7.201	Other vegetable alkaloids: Narcotics (and derivatives and preparations) and other synthetic drugs to which the Dangerous Drug Act applies (e.g. morphine, cocaine)	lb.
				541.7.299	Other ... ..	lb.
				541.7.49	Other anti-diabetic preparations	lb.
				541.7.5	Vitamin preparations ... ..	lb.
				541.7.6	Cod liver oil ... ..	lb.
					Other:	
					Analgesics (i.e. pain relieving drugs, e.g. aspirin):	
				541.7.931	In salve or ointment form ...	lb.
				541.7.932	In other forms ... ..	lb.
					Sulphur drugs:	
				541.7.941	In salve or ointment form ...	lb.
				541.7.942	In other forms ... ..	lb.
					Other hormones:	
				541.7.951	In salve or ointment form ...	lb.
				541.7.952	In other forms ... ..	lb.
					Cough and cold preparations:	
				541.7.961	In salve or ointment form ...	lb.
				541.7.962	In other forms ... ..	lb.
				541.7.969	Other salves and ointments ...	lb.
				541.7.971	Local and general anaesthetics	lb.
				541.7.972	Tonics and blood purifiers ...	lb.
				541.7.973	Anti-acids (including magnesia)	lb.
				541.7.974	Antiseptics (including personal antiseptics, eye washes, lotions and gargles) ...	lb.
541.7.975	Laxatives and cathartics ...	lb.				
541.7.976	Tranquilizers (including non-narcotic sedatives) ...	lb.				
	Anthelmintics (worm killers and worm expellants) ... ..	lb.				
	Containing spirits:					
541.7.981	Medicated wine ... ..	gal./lb.				
541.7.989	Other ... ..	lb.				
541.7.99	Other ... ..	lb.				
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chapter	value	15%	541.91		lb.
30.05	Other pharmaceutical goods ... ..	value	15%	541.99.1	Dental cement and fillings ...	lb.
				541.99.9	Other ... ..	lb.

## CHAPTER 31

## Fertilisers

## NOTES.

1. Heading No. 31.02 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:

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

- (i) Sodium nitrate containing not more than 16.3% by weight of nitrogen;
- (ii) Ammonium nitrate, whether or not pure;
- (iii) Ammonium sulphonitrate, whether or not pure;
- (iv) Ammonium sulphate, whether or not pure;
- (v) Calcium nitrate containing not more than 16% by weight of nitrogen;
- (vi) Calcium nitrate-magnesium nitrate, whether or not pure;
- (vii) Calcium cyanamide containing not more than 25% by weight of nitrogen, whether or not treated with oil;
- (viii) Urea, whether or not pure.

## CHAPTER 31—Continued

## Fertilisers—Continued

- (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
- (C) Fertilisers consisting of ammonium chloride or any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.
- (D) Liquid fertilisers consisting of the goods of sub-paragraphs 1(A)(ii) or (viii) above, or of mixtures of those goods, in an aqueous or liquid ammonia solution.
2. Heading No. 31.03 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:
- (A) Goods which answer to one or other of the descriptions given below:
- Basic slag;
  - Disintegrated (calcined) calcium phosphates (thermophosphates and fused phosphates) and calcined natural aluminium calcium phosphates;
  - Superphosphates (single, double or triple);
  - Calcium hydrogen phosphate containing not less than 0.2% by weight of fluorine.
- (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
- (C) Fertilisers consisting of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.
3. Heading No. 31.04 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:
- (A) Goods which answer to one or other of the descriptions given below:
- Crude natural potassium salts (for example, carnallite, kainite and sylvite);
  - Crude potassium salts obtained by the treatment of residues of beet molasses;
  - Potassium chloride, whether or not pure, except as provided in Note 6(c) below;
  - Potassium sulphate containing not more than 52% by weight of  $K_2O$ ;
  - Magnesium sulphate-potassium sulphate containing not more than 30% by weight of  $K_2O$ .
- (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
4. Monoammonium and diammonium orthophosphates, whether or not pure, and mixtures thereof, are to be classified in heading No. 31.05.
5. For the purposes of the quantitative criteria specified in Notes 1(A), 2(A) and 3(A) above, the calculation is to be made on the dry anhydrous product.
6. This Chapter does not cover:
- Animal blood of heading No. 05.15;
  - Separate chemically defined compounds (other than those answering to the descriptions in Note 1(A), 2(A), 3(A) or 4 above); or
  - Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5g. each, of heading No. 38.19; optical elements of potassium chloride (heading No. 90.01.)

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
31.01	G u a n o and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated	—	Free	271.1		ton
31.02	Mineral or chemical fertilisers, nitrogenous:					
31.02.1	Ammonium sulphate, ammonium nitrate and urea	ton	\$15.00	561.1.1 561.1.2 561.1.3	Ammonium sulphate ... Ammonium nitrate ... Urea ...	ton ton ton
31.02.9	Other ... ..	—	Free	271.2 561.1.91 561.1.92 561.1.93 561.1.94 561.1.99	Sodium nitrate, natural Other: Calcium ammonium nitrate ... Sodium nitrate ... Calcium nitrate ... Calcium cyanamide ... Other ...	ton ton ton ton ton
31.03	Mineral or chemical fertilisers, phosphatic	—	Free	561.21 561.29.1 561.29.2 561.29.9	Basic slag ... .. Other: Superphosphate (single) ... Superphosphate (double) ... Other ... ..	ton ton ton ton

## CHAPTER 31—Continued

## Fertilisers—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit Classification
31.04	Mineral or chemical fertilisers, potassic ...	—	Free	271.4 561.3.1 561.3.2 561.3.9	Potassium salts, crude natural ... Other: Potassium chloride ... Potassium sulphate ... Other ...	ton ... ton ... ton ... ton
31.05	Other fertilisers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packing of a gross weight not exceeding 10 kg.	value	5%	561.9.1 561.9.9	Ammonium phosphate ... Other ...	ton ... ton

## CHAPTER 32

Tanning and dyeing extracts; tannins and their derivatives; dyes, colours, paints and varnishes; putty, fillers and stoppings; inks

## NOTES.

## 1. This Chapter does not cover:

- Separate chemically defined elements and compounds (except those falling within heading No. 32.04 or 32.05, inorganic products of a kind used as luminophores (heading No. 32.07), and also dyes or other colouring matter in forms or packings of a kind sold by retail falling within heading No. 32.09; or
- Tannates and other tannin derivatives of—
  - products falling within headings Nos. 35.01 to 35.04; or
  - the provitamins, vitamins, hormones, enzymes, glycosides and vegetable alkaloids (with their salts, ethers, esters and other derivatives) and antibiotics of Chapter 29.

2. Heading No. 32.05 is to be taken to include mixtures of stabilised diazonium salts and coupling compounds for the production of insoluble azoic dyestuffs on the fibre.

3. Headings Nos. 32.05, 32.06 and 32.07 are to be taken to apply also to preparations based on, respectively, synthetic organic dyestuffs (including pigment dyestuffs), colour lakes and other colouring matter, of a kind used for colouring in the mass artificial plastics, rubber or similar materials or as ingredients in preparations for printing textiles. [The headings are not to be applied, however, to prepared pigments falling within heading No. 32.09.

4. Heading No. 32.09 is to be taken to include solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.06 in volatile organic solvents if, and only if, the weight of the solvent exceeds 50% of the weight of the solution.

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. 32.09 is to be taken to apply only to products of a kind used for printing, for example, book covers or hat bands, and consisting of:

- Thin sheets composed of metallic powder (including powder of precious metal), or pigment, agglomerated with glue, gelatin or other binder; or
- Metal (for example, gold or aluminium) or pigment, deposited on paper, artificial plastic material or other support.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
32.01	Tanning extracts of vegetable origin ...	value	5%	532.4		lb.
32.02	Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives	value	5%	532.5		lb.
32.03	Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pretanning (for example, of enzymatic, pancreatic, or bacterial origin)	value	5%	532.3		lb.

## CHAPTER 32—Continued

Tanning and dyeing extracts; tannins and their derivatives; dyes, colours, paints and varnishes; putty, fillers and stoppings; inks—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin	value	5%	532.1.1	Logwood extracts ... ..	lb.
				532.1.2	Fustic extracts ... ..	lb.
				532.1.9	Other ... ..	lb.
32.05	Synthetic organic dyestuff (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo	value	5%	531.01.1	Laundry blue ... ..	lb.
				531.01.9	Other ... ..	lb.
32.06	Colour lakes ... ..	value	5%	531.02		lb.
32.07	Other colouring matter; inorganic products of a kind used as luminophores	value	5%	533.1.1	Laundry blue ... ..	lb.
				533.1.91	Other: Pigments based on metallic powders ... ..	lb.
				533.1.92	Pigments based on white lead ...	lb.
				533.1.93	Other: Dry ... ..	lb.
				533.1.94	Liquid ... ..	lb.
32.08	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes	value	5%	533.31.1	Glass frit ... ..	lb.
				533.31.9	Other ... ..	lb.
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail:					
32.09.1	Distempers, dry; dyes and other colouring matter; ships' bottom composition ...	value	15%	533.32.1	Distempers, dry ... ..	lb.
				533.32.2	Dyes and other colouring matter	lb.
				533.32.3	Ships' bottom composition ...	lb.
32.09.9	Other ... ..	value	45%	533.32.4	Paints ... ..	lb.
				533.32.5	Enamels ... ..	lb.
				533.32.6	Varnishes and Lacquers ... ..	lb.
				533.32.7	Laundry blue ... ..	lb.
				533.32.91	Distempers, other ... ..	lb.
				533.32.92	Other ... ..	lb.
32.10	Artists', students' and signboard painter's colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories	value	15%	533.33.1	In sets or outfits, with or without brushes, palettes or other acces- sories ... ..	lb.
				533.33.9	Other ... ..	lb.
32.11	Prepared driers ... ..	value	25%	533.34		lb.

## CHAPTER 32—Continued

Tanning and dyeing extracts; tannins and their derivatives; dyes, colours, paints and varnishes; putty, fillers and stoppings; inks—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
32.12	Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements	value	25%	533.35.1 533.35.9	Putty ... .. Other ... ..	lb. lb.
32.13	Writing ink, printing ink and other inks:					
32.13.1	Printing ink ... ..	value	5%	533.2		lb.
32.13.9	Other ... ..	value	25%	895.91		lb.

## CHAPTER 33

Essential oils and resinoids; perfumery, cosmetics and toilet preparations

## NOTES.

## 1. This Chapter does not cover:

- (a) Compound alcoholic preparations (known as "concentrated extracts"), for the manufacture of beverages, of heading No. 22.09;
- (b) Soap and other products falling within heading No. 34.01; or
- (c) Spirits of turpentine or other products falling within heading No. 38.07.

2. Heading No. 33.06 is to be taken to apply, *inter alia*, to:

- (a) Prepared room deodorisers, whether or not perfumed;
- (b) Products, whether or not mixed (other than those of heading No. 33.05), suitable for use as perfumery, cosmetics or toilet preparations or as room deodorisers, put up in packings of a kind sold by retail for such use.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
33.01	Essential oils (terpeneless or not); concretes and absolutes; resinoids:					
33.01.1	Bay oil, clove oil, grapefruit oil, lemon oil, lime oil, orange oil, nutmeg oil and pimento oil	value	25%	551.1.1 551.1.2 551.1.3 551.1.4 551.1.51 551.1.52 551.1.6 551.1.7 551.1.8 551.1.9	Bay oil ... .. Clove oil ... .. Grapefruit oil ... .. Lemon oil ... .. Lime oil hand pressed ... .. Lime oil distilled ... .. Orange oil ... .. Nutmeg oil ... .. Pimento oil ... ..	lb. lb. lb. lb. lb. lb. lb. lb. lb. lb.
33.01.9	Other ... ..	value	10%	551.1.9		lb.
33.02	Terpenic by-products of the deterpenation of essential oils	value	10%	551.21		lb.
33.03	Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration	value	10%	551.22		lb.
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries	value	15%	551.23.1 551.23.2 551.23.9	Lime oil in solution ... .. Flavouring essences ... .. Other ... ..	lb. lb. lb.
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	value	20%	551.24		lb.

CHAPTER 33—Continued

Essential oils and resinoids; perfumery, cosmetics and toilet preparations—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
33.06	Perfumery, cosmetics and toilet preparations:					
33.06.1	Bay rum ... ..	value	70%	553.01.1 553.01.2	Bay rum: Not exceeding the strength of proof ... .. Exceeding the strength of proof ... ..	gal. gal.
33.06.2	Shampoo, toothpaste and tooth powder (including dental powder and dental soap)	value	35%	553.02 553.03 553.04	Shampoo ... .. Toothpaste ... .. Other ... ..	lb. lb. lb.
33.06.9	Other ... ..	value	50%	553.05.1 553.05.2  553.06.1 553.06.2 553.06.9 553.07  553.08.1 553.08.2 553.08.9  553.09.1 553.09.9	Perfumes and toilet waters: Less than \$1.00 per liquid ounce \$1.00 or more per liquid ounce  Cosmetics and other products for the care of the skin: Face and body powders ... .. Deodorants, liquid ... .. Other ... .. Manicure preparations ... ..  Products for the care of the hair (excluding shampoo): Hair creams and hair oils ... .. Hair dyes ... .. Other ... ..  Other: Shaving cream ... .. Other ... ..	L. oz. L. oz.  lb. lb. lb.  lb. lb. lb.  lb. lb.

CHAPTER 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes and "dental waxes"

NOTES.

1. This Chapter does not cover:
  - (a) Separate chemically defined compounds; or
  - (b) Dentifrices, shaving creams or shampoos containing soap or organic surface-active agents (heading No. 33.06).
2. For the purposes of heading No. 34.01, the expression "soap" is to be taken to apply only to soap soluble in water. Soap and the other products falling within 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 or moulded pieces or shapes. In other forms they are to be classified in heading No. 34.05 as "scouring powders and similar preparations".
3. The reference in heading No. 34.03 to petroleum oils and oils obtained from bituminous minerals is to be taken to apply to the products defined in Note 3 of Chapter 27.
4. In heading No. 34.04 the expression "prepared waxes, not emulsified or containing solvents" is to be taken to apply only to:
  - (A) Mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes;
  - (B) Mixtures of different classes of waxes (animal, vegetable, mineral or artificial); and
  - (C) Mixtures of waxy consistency not emulsified or containing solvents, with a basis of one or more waxes, and containing fats, resins, mineral substances or other materials.

The heading is to be taken not to apply to:

- (a) Waxes falling within heading No. 27.13; or
- (b) Separate animal waxes and separate vegetable waxes, merely coloured.

## CHAPTER 34—Continued

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes and "dental waxes"—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification	
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap	value	30%	554.1.11	Hard soap:		
				554.1.19	In cake or tablet form ...		lb.
					Other ...		lb.
				554.1.21	Toilet soap:		
				554.1.22	In cake or tablet form ...		lb.
				554.1.29	Liquid or semi-solid ...		lb.
					Other ...		lb.
				554.1.91	Other:		
				554.1.92	Shaving soap ...		lb.
				554.1.93	Soft soap and rosin soap ...		lb.
				554.1.94	Medicated soap ...		lb.
					Soap powders, flakes, granules (not for toilet purposes) ...		lb.
				554.1.95	Abrasive soap ...		lb.
554.1.99	Other ...	lb.					
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap	value	30%	554.2.1	Containing soap ...	lb.	
				554.2.9	Other ...	lb.	
34.03	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals	value	5%	332.52.1	Lubricating preparations ...	gal.	
				332.52.9	Other ...	lb.	
34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents	value	5%	599.71		lb.	
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04	value	25%	554.3.11	Polishes and creams for footwear:		
				554.3.19	Of leather ...		lb.
				554.3.2	Other ...		lb.
					Polishes and creams for furniture or floors ...		lb.
				554.3.91	Other:		
				554.3.92	For leather ...		lb.
554.3.93	Metal polishes ...	lb.					
554.3.99	Scouring powders ...	lb.					
34.06	Candles, tapers, night-lights and the like	value	30%	899.31.11	Candles:		
				899.31.19	Of tallow ...		lb.
					Other ...		lb.
				899.31.9	Other ...		lb.
34.07	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar forms:						
34.07.1	Modelling paste ...	value	25%	599.91.1		lb.	
34.07.9	Other ...	value	15%	599.91.5		lb.	

## CHAPTER 35

## Albuminoid substances; glues

## NOTES.

1. This Chapter does not cover:

- (a) Protein substances put up as medicaments (heading No. 30.03); or  
 (b) Gelatin post cards and other products of the printing industry (Chapter 49).

2. For the purposes of heading No. 35.05, the term "dextrins" is to be taken to apply to 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.

## CHAPTER 35—Continued

## Albuminoidal substances; glues—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
35.01	Casein, caseinates and other casein derivatives; casein glues	value	10%	599.53.1	Casein ... ..	lb.
				599.53.9	Other ... ..	lb.
35.02	Albumins, albuminates and other albumin derivatives	value	10%	599.54.1	Albumins ... ..	lb.
				599.54.9	Other ... ..	lb.
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass	value	10%	599.55.1	Gelatin ... ..	lb.
				599.55.9	Other ... ..	lb.
35.04	Peptones and other protein substances and their derivatives; hide powder, whether or not chromed	value	10%	599.56		lb.
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues	value	10%	599.57		lb.
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg.	value	25%	599.59		lb.

## CHAPTER 36

## Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

## NOTES.

- This Chapter does not cover separate chemically defined compounds other than those described in Note 2(a) or (b) below.
- Heading No. 36.08 is to be taken to apply only to:
  - 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;
  - Liquid fuels (for example, petrol) of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 cm<sup>3</sup>; and
  - Resin torches, firelighters and the like.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
36.01	Propellent powders ... ..	value	5%	571.11		lb.
36.02	Prepared explosives, other than propellent powders	value	5%	571.12		lb.
36.03	Mining, blasting and safety fuses ...	value	5%	571.21		lb.
36.04	Percussion and detonating caps; igniters; detonators	value	5%	571.22		lb.
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets)	value	60%	571.3.1	Railway fog signals and rain rockets ... ..	lb.
				571.3.91	Very flares ... ..	lb.
				571.3.99	Other ... ..	lb.



## CHAPTER 37—Continued

## Photographic and cinematographic goods—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive	value	30%	862.45.1 862.45.9	Film ... .. Other ... ..	lb. lb.
37.06	Cinematograph film, exposed and developed, consisting only of sound track, negative or positive	100ft.	\$0.50	863.01		ft.
37.07	Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive	100ft.	\$0.50	863.09.11 863.09.12 863.09.13  863.09.21 863.09.22 863.09.23 863.09.24  863.09.31 863.09.32 863.09.33 863.09.34  863.09.4 863.09.9	8mm wide: News ... .. Commercial (cinema) ... .. Cultural, educational and industrial ... .. 16m wide: News ... .. Advertising ... .. Commercial (cinema) ... .. Cultural, educational and industrial ... .. 35mm wide: News ... .. Advertising ... .. Commercial (cinema) ... .. Cultural, educational and industrial ... .. 70mm wide ... .. Other ... ..	ft. ft. ft. ft. ft. ft. ft. ft. ft. ft. ft. ft. ft. ft. ft.
37.08	Chemical products and flash light materials, of a kind and in a form suitable for use in photography	value	25%	862.3		lb.

## 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. 38.01);

(2) Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products put up as described in heading No. 38.11;

(3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.17);

(4) Products specified in Note 2(a), 2(c), 2(d) or 2(f) below.

(b) Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs (generally, heading No. 21.07);

(c) Medicaments (heading No. 30.03).

## 2. Heading No. 38.19 is to be taken to include the following goods which are to be taken not to fall within any other heading of this Schedule:

(a) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals;

(b) Fusel oil;

(c) Ink removers put up in packings for sale by retail;

(d) Stencil correctors put up in packings for sale by retail;

(e) Ceramic firing testers, fusible (for example, Seger cones);

(f) Plasters specially prepared for use in dentistry; and

(g) Chemical elements of Chapter 28 (for example, silicon and selenium) doped for use in electronics, in the form of discs, wafers or similar forms, polished or not, whether or not coated with a uniform epitaxial layer.

## CHAPTER 38—Continued

## Miscellaneous chemical products—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
38.01	Artificial graphite; colloidal graphite, other than suspensions in oil	value	5%	599.72		lb.
38.02	Animal black (for example, bone black and ivory black), including spent animal black	value	5%	599.73		lb.
38.03	Activated carbon (decolourising, depolarising or absorbent); activated diatomite, activated clay, activated bauxite and other activated natural mineral products	value	5%	599.92		lb.
38.04	Ammoniacal gas liquors and spent oxide produced in coal gas purification	value	5%	521.3		lb.
38.05	Tall oil ... ..	value	5%	599.61		gal.
38.06	Concentrated sulphite lye ... ..	value	5%	599.62		lb.
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol)	value	5%	599.63		gal.
38.08	Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils	value	5%	599.64		lb.
38.09	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18); wood creosote; wood naphtha; acetone oil	value	5%	599.65		gal.
38.10	Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products	value	5%	599.66.1 599.66.9	Shoe-makers' and sail-makers' waxes ... .. Other ... ..	lb. lb.
38.11	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers):					
38.11.1	Put up in forms or packings for sale by retail	value	15%	599.2.11 599.2.21 599.2.31 599.2.41 599.2.91	Disinfectants ... .. Insecticides ... .. Fungicides ... .. Weed-killers ... .. Other ... ..	lb. lb. lb. lb. lb.
38.11.9	Other ... ..	value	10%	599.2.12 599.2.22 599.2.32 599.2.42 599.2.92	Disinfectants ... .. Insecticides ... .. Fungicides ... .. Weed-killers ... .. Other ... ..	lb. lb. lb. lb. lb.
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries	value	5%	599.74		lb.
38.13	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 rods and electrodes	value	5%	599.94		lb.

## CHAPTER 38—Continued

## Miscellaneous chemical products—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils	value	5%	599.75		lb.
38.15	Prepared rubber accelerators ... ..	value	5%	599.76		lb.
38.16	Prepared culture media for development of micro-organisms	value	5%	599.77		lb.
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	—	Free	599.78		lb.
38.18	Composite solvents and thinners for varnishes and similar products	value	10%	599.95.1 599.95.9	Paint removers ... .. Other ... ..	lb. lb.
38.19	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	value	15%	662.33 599.99	Refractory cements or mortars ... Other ... ..	cwt. lb.

## SECTION VII

## ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS, AND ARTICLES THEREOF; RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF

## CHAPTER 39

## Artificial resins and plastic materials, cellulose esters and ethers; articles thereof

## NOTES.

1. This Chapter does not cover:
  - (a) Stamping foils of heading No. 32.09;
  - (b) Artificial waxes (heading No. 34.04);
  - (c) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
  - (d) Saddlery or harness (heading No. 42.01) or travel goods, handbags or other receptacles falling within heading No. 42.02;
  - (e) Plaits, wickerwork or other articles falling within Chapter 46;
  - (f) Goods falling within Section XI (textiles and textile articles);
  - (g) Footwear, headgear, umbrellas, sunshades, walking-sticks, whips, riding-crops, fans or parts thereof or other articles falling within Section XII;
  - (h) Imitation jewellery falling within heading No. 71.16;
  - (i) Articles falling within Section XVI (machine and mechanical or electrical appliances);
  - (j) Parts of aircraft or vehicles falling within Section XVII;
  - (k) Optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90;
  - (l) Articles falling within Chapter 91 (for example, clock or watch cases);
  - (m) Musical instruments or parts thereof or other articles falling within Chapter 92;
  - (n) Furniture and other articles of Chapter 94;
  - (o) Brushes or other articles falling within Chapter 96;
  - (p) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
  - (r) 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 or other articles falling within Chapter 98.
2. Headings Nos. 39.01 and 39.02 are to be taken to apply only to goods of a kind produced by chemical synthesis answering to one of the following descriptions:
  - (a) Artificial plastics including artificial resins;
  - (b) Silicones;
  - (c) Resols, liquid polyisobutylene, and similar artificial polycondensation or polymerisation products.
3. Headings Nos. 39.01 to 39.06 are to be taken to apply to materials in the following forms only:
  - (a) Liquid or pasty (including emulsions, dispersions and solutions);
  - (b) Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms;
  - (c) Monofil of which any cross-sectional dimension exceeds 1mm; seamless tubes, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked;
  - (d) Plates, sheets, film, foil and strip (other than that classified in heading No. 51.02 by the application of Note 4 to Chapter 51), whether or not printed or otherwise surface-worked, uncut or cut into rectangles but not further worked (even if, when so cut, they become articles ready for use);
  - (e) Waste and scrap.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
39.01	Condensation, polycondensation and poly-addition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyalyl esters and other unsaturated polyesters, silicones);					
39.01.1	Plates, sheets, strip, film and foil having the characteristics of articles ready for use, or marked for cutting into such articles	value	30%	581.1.11 581.1.20	For household use ... Other ...	lb. lb.
39.01.2	Other plates, sheets, strip, film and foil	value	15%	581.1.21 581.1.20	For household use ... Other ...	lb. lb.
39.01.9	Other	—	Free	581.1.9		lb.

CHAPTER 39—Continued

Artificial resins and plastic materials, cellulose esters and others; articles thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarons-indene resins):					
39.02.1	Plates, sheets, strip, film and foil having the characteristics of articles ready for use, or marked for cutting into such articles	value	30%	581.2.11 581.2.19	For household use ... Other ...	lb. lb.
39.02.2	Other plates, sheets, strip, film and foil ...	value	15%	581.2.21 581.2.29	For household use ... Other ...	lb. lb.
39.02.9	Other ...	—	Free	581.2.9		lb.
39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celloid); vulcanised fibre:					
39.03.1	Plates, sheets, strip, film and foil having the characteristics of articles ready for use, or marked for cutting into such articles	value	30%	581.31.11 581.31.19 581.32.11 581.32.19	Of vulcanised fibre: For household use ... Other ... Other: For household use ... Other ...	lb. lb. lb. lb.
39.03.2	Other plates, sheets, strip, film and foil ...	value	15%	581.31.21 581.31.29 581.32.21 581.32.29	Of vulcanised fibre: For household use ... Other ... Other: For household use ... Other ...	lb. lb. lb. lb.
39.03.9	Other ...	—	Free	581.31.9 581.32.9	Of vulcanised fibre ... Other ...	lb. lb.
39.04	Hardened proteins (for example, hardened casein and hardened gelatin):					
39.04.1	Plates, sheets, strip, film and foil having the characteristics of articles ready for use, or marked for cutting into such articles	value	30%	581.91.1		lb.
39.04.2	Other plates, sheets, strip, film and foil ...	value	15%	581.91.2		lb.
39.04.9	Other ...	—	Free	581.91.9		lb.
39.05	Natural resins modified by fusion (gum gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber):					
39.05.1	Plates, sheets, strip, film and foil having the characteristics of articles ready for use, or marked for cutting into such articles	value	30%	581.92.1		lb.
39.05.2	Other plates, sheets, strip, film and foil ...	value	15%	581.92.2		lb.
39.05.9	Other ...	—	Free	581.92.9		lb.

## CHAPTER 39—Continued

## Artificial resins and plastic materials, cellulose esters and others; articles thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linocyn: Plates, sheets, strip, film and foil having the characteristics of articles ready for use, or marked for cutting into such articles	value	30%	581.99.1		lb.
39.06.1						
39.06.2	Other plates, sheets, strip, film and foil ...	value	15%	581.99.2		lb.
39.06.9	Other ... ..	—	Free	581.99.9		lb.
39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:					
39.07.1	For use in laboratories ... ..	value	10%	893.01		lb.
39.07.9	Other ... ..	value	30%	893.02	Table or kitchen utensils (e.g. plates, spoons, table-mats, funnels, etc.) ... ..	lb.
				893.03	Sanitary and toilet articles (e.g. basins, soap-dishes, etc.) ... ..	lb.
				893.04	Lighting fittings (e.g. lampshades, diffusers, etc.) ... ..	lb.
				893.05	Apparel and clothing accessories (e.g. aprons, belts, raincoats, etc.) ... ..	lb.
				893.09.1	Other: Articles of plastic material used in the construction of buildings ... ..	lb.
				893.09.2	Other household articles of plastic (e.g. ashtrays, coat hangers, boot and shoe-trees)	lb.
				893.09.3	Statuettes and other ornaments	lb.
				893.09.9	Other ... ..	lb.

## CHAPTER 40

## Rubber, synthetic rubber, factice, and articles thereof

## NOTES.

- Except where the context otherwise requires, throughout this Schedule the expression "rubber" means the following products, whether or not vulcanised or hardened: natural rubber, balata, gutta-percha and similar natural gums, synthetic rubber, and factice derived from oils, and such substances reclaimed.
- This Chapter does not cover the following products of rubber and textiles, which fall generally within Section XI:
  - Knitted or crocheted fabric or articles thereof, elastic or rubberised (other than transmission, conveyor and elevator belts or belting, of rubberised knitted or crocheted fabric of heading No. 40.10); other elastic fabric or articles thereof;
  - Textile hosepiping and similar textile tubing, internally coated or lined with rubber (heading No. 59.15);
  - Woven textile fabrics (other than the goods of heading No. 40.10) impregnated, coated, covered or laminated with rubber:
    - Weighing not more than 1,500 g/m<sup>2</sup>; or
    - Weighing more than 1,500 g/m<sup>2</sup> and containing more than 50% by weight of textile material; and articles of those fabrics;
  - Felt impregnated or coated with rubber and containing more than 50% by weight of textile material and articles thereof;
  - Bonded fibre fabrics and similar bonded yarn fabrics, impregnated or coated with rubber, or in which rubber forms the bonding substance, irrespective of their weight per square metre, and articles thereof;
  - Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre, and articles thereof. However, plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric and articles thereof, are to be classified in Chapter 40 provided that the textile fabric is present merely for reinforcing purposes.
- The following are also not covered by this Chapter:
  - Footwear or parts thereof falling within Chapter 64;
  - Headgear or parts thereof (including bathing caps) falling within Chapter 65;
  - Mechanical or electrical appliances or parts thereof (including electrical goods of all kinds), of hardened rubber, falling within Section XVI
  - Articles falling within Chapter 90, 92, 94 or 96;
  - Articles falling within Chapter 97 (other than sports gloves and goods falling within heading No. 40.11); or
  - Buttons, combs, smoking pipe stems, pens or other articles falling within Chapter 98.

CHAPTER 40—Continued

Rubber, synthetic rubber, factice, and articles thereof—Continued

4. In Note 1 to this Chapter and in headings Nos. 40.02, 40.05 and 40.06, the expression "synthetic rubber" is to be taken to apply to:
  - (a) Unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur and which, when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce substances which, at a temperature between 18° 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.  
Such substances include cis-polyisoprene (IR), polybutadiene (BR), polychlorobutadiene (CR), polybutadiene-styrene (SBR), poly-chlorobutadiene-acrylonitrile (NCR), polybutadiene-acrylonitrile (NBR) and butyl rubber (IIR);
  - (b) Thioplasts (TM); and
  - (c) Natural rubber modified by grafting or mixing with artificial plastic material, depolymerised natural rubber, and 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.
5. Heading Nos. 40.01 and 40.02 are to be taken not to apply to:
  - (a) Natural or synthetic rubber latex (including pre-vulcanised rubber latex) compounded with vulcanising agents or accelerators, fillers or reinforcing agents, plasticisers, colouring matter (other than colouring matter added solely for the purpose of identification), or with any other substance; however, latex merely stabilised or concentrated and thermo-sensitive and electro-positive latex are to be classified in heading No. 40.01 or 40.02 as the case may be;
  - (b) Rubber which has been compounded with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil) before coagulation or with any substance after coagulation; or
  - (c) Mixtures of any of the products specified in Note 1 to the present Chapter, whether or not compounded with any other substance.
6. Thread wholly of vulcanised rubber, of any cross-section of which any dimension exceeds 5mm, is to be classified as strip, rod or profile shape, falling within heading No. 40.08.
7. Heading No. 40.10 is to be taken to include transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber.
8. For the purpose of heading No. 40.06, pre-vulcanised rubber latex is to be deemed to be unvulcanised rubber latex.  
For the purposes of headings Nos. 40.07 to 40.14, balata, gutta-percha and similar natural gums, and factice derived from oils, and such substances reclaimed, are to be deemed to be vulcanised rubber whether or not they have been vulcanised.
9. In headings Nos. 40.05, 40.08 and 40.15, the expressions "plates", "sheets" and "strip" are to be taken to apply, and to apply only, to plates, sheets and strip, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom not further worked.  
In heading No. 40.08 the expressions "rods" and "profile shapes" and in heading No. 40.15 the expressions "rods", "profile shapes" and "tubes" are to be taken to apply, and to apply only, to such products, whether or not cut to length or surface-worked but not otherwise worked.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
I—RAW RUBBER						
40.01	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums	—	Free	231.11 231.12 231.13 231.19	Rubber ... .. Balata ... .. Chicle ... .. Other ... ..	lb. lb. lb. lb.
40.02	Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oils	—	Free	231.2		lb.
40.03	Reclaimed rubber	—	Free	231.3		lb.
40.04	Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber	—	Free	231.4		lb.
II—UNVULCANISED RUBBER						
40.05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch	value	5%	621.01		lb.



CHAPTER 40—Continued

Rubber, synthetic rubber, factice, and articles thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber	value	20%	629.3		lb.
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber	value	25%	841.6.1	Gloves ... ..	doz. prs.
				841.6.2	Articles of apparel ... ..	doz./lb.
				841.6.9	Other ... ..	lb.
40.14	Other articles of unhardened vulcanised rubber	value	25%	629.98		lb.

IV—HARDENED RUBBER (EBONITE AND VULCANITE); ARTICLES MADE THEREOF

40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber	value	5%	621.06		lb.
40.16	Articles of hardened rubber (ebonite and vulcanite)	value	25%	629.99		lb.

## SECTION VIII \*

## RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF 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. 05.05 or 05.06);  
 (b) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01; or  
 (c) Hides or skins, with the hair on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in heading No. 41.01, namely, raw hides or skins with the hair on, of bovine cattle (including buffalo), of equine animals, of sheep and lambs (except Persian, Astrakhan, Caracul and similar lambs, Indian, Chinese, Mongolian and Tibetan lambs), of goats and kids (except Yemen, Mongolian and Tibetan goats and kids), of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.

## 2. Throughout this Schedule the expression "composition leather" is to be taken to mean only substances of the kind referred to in heading No. 41.10

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool	—	Free	211.1	Bovine and equine hides, other than calf skins ... ..	lb.
				211.2	Calf skins ... ..	lb.
				211.4	Goat skins and kid skins ... ..	lb.
				211.6	Sheep and lamb skins with the wool on ... ..	lb.
				211.7	Sheep and lamb skins without the wool ... ..	lb.
				211.9	Other ... ..	lb.
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06, 41.07 or 41.08	value	15%	611.3	Calf leather ... ..	lb.
				611.4.1	Other: Sole leather, not exceeding 12 lb. per side ... ..	lb.
				611.4.2	Sole leather, exceeding 12 lb. per side ... ..	lb.
				611.4.9	Other ... ..	lb.
41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08	value	15%	611.91		lb.
41.04	Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08	value	15%	611.92		lb.
41.05	Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08	value	15%	611.99		lb.
41.06	Chamois-dressed leather ... ..	value	15%	611.93		lb.
41.07	Parchment-dressed leather ... ..	value	15%	611.94		lb.
41.08	Patent leather and imitation patent leather; metallised leather	value	15%	611.95		lb.
41.09	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour	—	Free	211.8		lb.
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	value	15%	611.2		lb.

## 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 and similar sterile suture materials (heading No. 30.05);
- (b) Articles of apparel and 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) String or net bags of Section XI;
- (d) Articles falling within Chapter 64;
- (e) Headgear or parts thereof falling within Chapter 65;
- (f) Whips, riding-crops or other articles of heading No. 66.02;
- (g) Strings, skins for drums and the like, and other parts of musical instruments (heading No. 92.09 or 92.10);
- (h) Furniture or parts of furniture (Chapter 94);
- (i) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
- (k) Buttons, studs, cuff-links, press-fasteners, including snap-fasteners and press-studs, and blanks and parts of such articles, falling within heading No. 98.01 or Chapter 71.

2. For the purposes of heading No. 42.03, the expression "articles of apparel and clothing accessories" is to be taken to apply, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, including watch straps.

Tariff Heading Number	Tariff Description	Duty for Uuty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal	value	30%	612.2		lb.
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, ruck-sacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric	value	40%	831.01 831.02 831.09	Travel goods <sup>1</sup> ... Handbags ... Other ...	No. No. lb.
42.03	Articles of apparel and clothing accessories, of leather or of composition leather	value	45%	841.3.1 841.3.2 841.3.9	Gloves ... Other articles of apparel ... Other ...	doz. prs. doz./lb. lb.
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes	value	5%	612.1		lb.
42.05	Other articles of leather or of composition leather	value	45%	612.9		lb.
42.06	Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons	value	45%	899.91		lb.

## CHAPTER 43

Furskins and artificial fur; manufactures thereof

## NOTES.

1. Throughout this Schedule references to furskins, other than to raw furskins of heading No. 43.01, are to be taken to 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) Bird skins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01;
  - (b) Raw hides or skins, with the hair on, of a kind falling within 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 falling within Chapter 64;
  - (e) Headgear or parts thereof falling within Chapter 65; or
  - (f) Articles falling within Chapter 97 (for example, toys, games and sports requisites).

## CHAPTER 43—Continued

## Furskins and artificial fur; manufactures thereof—Continued

3. For the purpose of heading No. 43.02, the expression "plates, crosses and similar forms" means furskins or parts thereof (excluding "dropped" skins) sewn together in rectangles, crosses or trapeziums, without the addition of other materials. Other assembled skins ready for immediate use (or requiring only cutting to become ready for use), and skins or parts of skins sewn together in the form of garments or parts or accessories of garments or of other articles fall within heading No. 43.03.
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 under heading No. 43.03 or 43.04 as the case may be.
5. Throughout this Schedule 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 (heading No. 58.04, for example).

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit of Classification
43.01	Raw furskins ... ..	—	Free	212.0		lb.
43.02	Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms; pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated)	value	20%	613.0		lb.
43.03	Articles of furskin ... ..	value	45%	842.01.1 842.01.2 842.01.3 842.01.9	Gloves ... .. Other articles of apparel ... .. Handbags ... .. Other ... ..	doz. prs. doz./lb. No. lb.
43.04	Artificial fur and articles made thereof ...	value	45%	842.02.1 842.02.2 842.02.3 842.02.9	Gloves ... .. Other articles of apparel ... .. Handbags ... .. Other ... ..	doz. prs. doz./lb. No. lb.

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO AND 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 of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.07);
  - (b) Wood of a kind used primarily in dyeing or in tanning (heading No. 13.01);
  - (c) Activated charcoal (heading No. 38.03);
  - (d) Articles falling within Chapter 46;
  - (e) Footwear or parts thereof falling within Chapter 64;
  - (f) Goods falling within Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
  - (g) Goods falling within heading No. 68.09;
  - (h) Imitation jewellery falling within heading No. 71.16;
  - (i) Goods falling within Section XVII (for example, wheelwrights' wares);
  - (k) Goods falling within Chapter 91 (for example, clocks and clock cases);
  - (l) Musical instruments or parts thereof (Chapter 92);
  - (m) Parts of firearms (heading No. 93.06);
  - (n) Furniture or parts thereof falling within Chapter 94;
  - (o) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
  - (p) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.
2. In this Chapter, the expression "improved 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. 44.19 to 44.28 are to be taken to apply to articles of the respective descriptions of plywood, cellular wood, "improved" wood or reconstituted wood as they apply to such articles of wood.
4. Heading No. 44.25 shall be taken not to apply to tools in which metal parts form the blade, working edge, working surface or other working parts.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
44.01	Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust	value	15%	241.1		cwd.
44.02	Wood charcoal (including shell and nut charcoal), agglomerated or not	value	20%	241.2		cwd.
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down	value	10%	242.1	Pulpwood ... ..	cub. ft.
				242.21	Sawlogs and veneer logs, coniferous ... ..	
				242.31	Sawlogs and veneer logs, non-coniferous ... ..	
				242.4	Pit-props (mine timber) ... ..	
				242.9.1	Other: Coniferous ... ..	
				242.9.2	Non-coniferous ... ..	
44.04	Wood, roughly squared or half-squared but not further manufactured	value	10%	242.22	Of coniferous species ... ..	cub. ft.
				242.32	Other ... ..	
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5mm	1,000 b. ft.	\$3.00	243.21	Coniferous	b. ft.
					Non-coniferous:	
				243.31.1	Caribbean cedar ( <i>cedrela odorata</i> )	
				243.31.2	Greenheart ... ..	
				243.31.3	Mahogany ... ..	
				243.31.4	Mora ... ..	
243.31.9	Other ... ..					

## CHAPTER 44—Continued

## Wood and articles of wood; wood charcoal—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
44.06	Wood paving blocks ... ..	value	25%	631.81		lb.
44.07	Railway or tramway sleepers of wood	value	20%	243.1		b. ft.
44.08	Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn	value	10%	631.82.1 631.82.9	Of oak ... .. Other ... ..	lb. lb.
44.09	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids	value	25%	631.83		lb.
44.10	Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf club shafts, umbrella handles, tool handles or the like	value	25%	631.84		lb.
44.11	Drawn wood; match splints; wooden pegs or pins for footwear	value	25%	631.85		lb.
44.12	Wood wool and wood flour ... ..	value	25%	631.86		lb.
44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, center V-jointed, beaded, centre-beaded or the like, but not further manufactured	1,000 b. ft.	\$3.00	243.22.1 243.22.2 243.22.3 243.22.4 243.22.9  243.32.1 243.32.2 243.32.3 243.32.4 243.32.9	Coniferous: Douglas fir ... .. Pitch pine ... .. White pine ... .. Western red cedar ( <i>Thuja plicata</i> ) Other ... ..  Non-coniferous: Caribbean cedar ( <i>Cedrela odorata</i> ) Greenheart ... .. Mahogany ... .. Mora ... .. Other ... ..	b. ft. b. ft. b. ft. b. ft. b. ft.  b. ft. b. ft. b. ft. b. ft. b. ft.
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5mm	value	20%	631.1.1  631.1.9	Veneer sheets ... ..  Other ... ..	cub. ft./ sq. ft. cub. ft. sq. ft.
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry	value	20%	631.21.1  631.21.9	Plywood ... ..  Other ... ..	cub. ft./ sq. ft. cub. ft. sq. ft.
44.16	Cellular wood panels, whether or not faced with base metal	value	45%	631.22		cub. ft. sq. ft.
44.17	"Improved" wood, in sheets, blocks or the like	value	25%	631.41		lb.

CHAPTER 44—Continued

Wood and articles of wood; wood charcoal—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
44.18	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	value	20%	631.42		lb.
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards	value	45%	631.87		lb.
44.20	Wooden picture frames, photograph frames, mirror frames and the like	value	45%	632.71		lb.
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings	value	30%	632.1		lb.
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, other than staves falling within heading No. 44.08	value	10%	632.2.1 632.2.9	Of oak ... .. Other ... ..	lb. lb.
44.23	Builders' carpentry and joinery (including pre-fabricated and sectional buildings and assembled parquet flooring panels)	value	45%	632.4.11 632.4.12 632.4.13 632.4.14 632.4.9	Pre-fabricated and sectional buildings ... .. Builders' carpentry ... .. Builders' joinery ... .. Assembled parquet flooring panels ... .. Other ... ..	ewt. ewt. ewt. ewt. ewt.
44.24	Household utensils of wood	value	45%	632.72		lb.
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood	value	10%	632.81.1 632.81.9	Tools, tool bodies and tool handles Other ... ..	lb. lb.
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	value	5%	632.82		lb.
44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood	value	45%	632.73.1 632.73.2 632.73.3 632.73.4 632.73.9	Lamps and lighting fittings ... .. Articles of wooden furniture other than those falling in Chapter 94 ... .. Statuettes and ornaments ... .. Articles of personal adornment ... .. Other ... ..	No./lb. lb. lb. lb. lb.
44.28	Other articles of wood:					
44.28.1	Shingles	per 1,000	\$1.25	632.89.1		lb.
44.28.9	Other	value	45%	632.89.91 632.89.99	Travel goods ... .. Other ... ..	lb. lb.

## CHAPTER 45

## Cork and articles of cork

## NOTES.

1. This Chapter does not cover:

- (a) Footwear or parts of footwear falling within Chapter 64;  
 (b) Headgear or parts of headgear falling within Chapter 65; or  
 (c) Articles falling within Chapter 97 (for example, toys, games and sports requisites).

2. Natural cork roughly squared or deprived of the outer bark is to be taken to fall within heading No. 45.02 and not within heading No. 45.01.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
45.01	Natural cork, unworked, crushed, granulated or ground; waste cork	—	Free	244.01		lb.
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	value	10%	244.02		lb.
45.03	Articles of natural cork	value	25%	633.01.1 633.01.9	Bottle corks ... Other ...	lb. lb.
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork:					
45.04.1	Agglomerated cork	value	10%	633.02.1		lb.
45.04.2	Articles	value	25%	633.02.2 633.02.9	Bottle corks ... Other ...	lb. lb.

## CHAPTER 46

## Manufactures of straw, of esparto and of other plaiting materials; basketware and wickerwork

## NOTES.

1. In this Chapter the expression "plaiting materials" includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of vegetable fibre or bark, unspun textile fibres, monofil and strip of artificial plastic materials or strips of paper, but not strips of leather, of composition leather or of felt, human hair, horsehair, textile rovings or yarns, or monofil or strip of Chapter 51.
2. This Chapter does not cover:
- (a) Twine, cordage, ropes or cables, plaited or not (heading No. 59.04);  
 (b) Footwear or headgear or parts thereof falling within Chapter 64 or 65;  
 (c) Vehicles and bodies for vehicles, of basketware (Chapter 87); or  
 (d) Furniture or parts thereof (Chapter 94).
3. For the purposes of heading No. 46.02, "plaiting materials bound together in parallel strands" means "plaiting materials" placed side by side and bound together, in the form of sheets, whether the binding materials are of spun textile fibre or not.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
46.01	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips	value	25%	899.21		lb.
46.02	Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles	value	45%	657.8.1 657.8.9	Matting and mats ... Other ...	lb. lb.
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.01 or 46.02; articles of loofah	value	45%	899.22.1 899.22.9	Handbags ... Other ...	No. lb.

## SECTION X

## PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF

## CHAPTER 47

## Paper-making material

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material	—	Free	251.2	Mechanical wood pulp ... ..	lb.
				251.5.1	Pulp other than wood pulp: Of bagasse ... ..	lb.
				251.5.2	Of straw, of fibres and of rags ... ..	lb.
				251.5.9	Other ... ..	lb.
				251.6	Chemical wood pulp, dissolving grades ... ..	lb.
				251.71	Soda wood pulp and sulphate wood pulp, unbleached ... ..	lb.
				251.72	Soda wood pulp and sulphate wood pulp, bleached (other than dissolving grades) ... ..	lb.
				251.81	Sulphite wood pulp, unbleached ... ..	lb.
				251.82	Sulphite wood pulp, bleached (other than dissolving grades) ... ..	lb.
				251.9	Semi-chemical wood pulp ... ..	lb.
47.02	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making	—	Free	251.1		lb.

## CHAPTER 48

## Paper and paperboard; articles of paper pulp, of paper or of paperboard

## NOTES.

1. This Chapter does not cover:
  - (a) Stamping foils of heading No. 32.09;
  - (b) Perfume and cosmetic papers (heading No. 33.06);
  - (c) Soap papers (heading No. 34.01), paper impregnated or coated with detergent (heading No. 34.02) and cellulose wadding impregnated with polishes, creams or similar preparations (heading No. 34.05);
  - (d) Paper or paperboard, sensitised (heading No. 37.03);
  - (e) Paper-reinforced stratified artificial plastic sheeting (heading Nos. 39.01 to 39.06), or vulcanised fibre (heading No. 39.03), or articles of such materials (heading No. 39.07);
  - (f) Goods falling within heading No. 42.02 (for example, travel goods);
  - (g) Articles falling within any heading in Chapter 46 (manufactures of plaiting material);
  - (h) Paper yarn or textile articles of paper yarn (Section XI);
  - (i) Abrasive paper (heading No. 68.06) or paper-backed mica splittings (heading No. 68.15) (paper coated with mica powder is, however, to be classified in heading No. 48.07);
  - (j) Metal foil backed with paper or paperboard (Section XV);
  - (k) Perforated paper or paperboard for musical instruments (heading No. 92.10); or
  - (m) Goods falling within any heading in Chapter 97 (for example, toys, games and sports requisites) or Chapter 98 (for example, buttons).
2. Subject to the provisions of Note 3, headings Nos. 48.01 and 48.02 are to be taken to include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, including false water-marking, and also to paper and paperboard coloured or marbled throughout the mass by any method. They do not apply to paper or paperboard which has been further processed, for example, by coating or impregnation.
3. Paper or paperboard answering to a description in two or more of the headings Nos. 48.01 to 48.07 is to be classified under that one of such headings which occurs latest in this Schedule.
4. Headings Nos. 48.01 to 48.07 are to be taken not to apply to paper, paperboard or cellulose wadding;
  - (a) In strips or rolls of a width not exceeding 15 cm; or
  - (b) In rectangular sheets (unfolded if necessary) of which no side exceeds 36 cm; or
  - (c) Cut into shapes other than rectangular shapes.

Except that hand-made paper in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 3, within heading No. 48.02.

## CHAPTER 48—Continued

## Paper and paperboard; articles of paper pulp, of paper or of paperboard—Continued

5. For the purposes of heading No. 48.11, "wallpaper and lincrusta" are to be taken to apply only to:

(a) Paper in rolls, suitable for wall or ceiling decoration, being:

(i) Paper with one or with two margins, with or without guide marks; or

(ii) Paper without margins, surface-coloured or design-printed, coated or embossed, of a width not exceeding 60 cm;

(b) Borders, friezes and corners of paper, of a kind used for wall or ceiling decoration.

6. Heading No. 48.15 is to be taken to apply, *inter alia*, to paper wool, paper strip (whether or not folded or coated) of a kind used for plaiting, and to toilet paper in rolls or packets, but not to the articles mentioned in Note 7.

7. Heading No. 48.21 is to be taken to apply, *inter alia*, to cards for statistical machines, perforated paper and paperboard cards for Jacquard and similar machines, paper lace, shelf edging, paper tablecloths, serviettes and handkerchiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.

8. Paper, paperboard and cellulose wadding, and articles thereof, printed with characters or pictures which are not merely incidental to the primary use of the goods are regarded as printed matter falling within Chapter 49.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
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## I.—PAPER AND PAPERBOARD, IN ROLLS OR IN SHEETS

48.01	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets	value	20%	641.1.1 641.1.9 641.21 641.3 641.4	Newsprint:	lb.
					For newspapers ...	
					Other ...	
					Printing and writing paper ...	
					Kraft paper and kraft paperboard	
					Cigarette paper ...	
					Other:	
					Wrapping paper ...	
					Packing paper ...	
					Blotting paper and filter paper	
48.02	Hand-made paper and paperboard ...	value	30%	641.5.9 641.7	Other ...	lb.
						lb.
48.03	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets	value	15%	641.91		
48.04	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	value	15%	641.92		lb.
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets	value	15%	641.93		lb.
48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets	value	15%	641.94		lb.
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets	value	15%	641.22 641.95.1 641.95.9	Printing and writing paper ...	lb.
					Other:	
					Bituminized or asphalted ...	lb.
	Other ...	lb.				
48.08	Filter blocks, slabs and plates, of paper pulp	value	10%	641.96		lb.
48.09	Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders	value	20%	641.6		lb.

## II.—PAPER AND PAPERBOARD CUT TO SIZE OR SHAPE AND ARTICLES OF PAPER OR PAPERBOARD

48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes	value	30%	642.91		lb.
48.11	Wallpaper and lincrusta; window transparencies of paper	value	30%	641.97		lb.

## CHAPTER 48—Continued

## Paper and paperboard; articles of paper pulp, of paper or of paperboard—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
48.12	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound	value	20%	657.41		sq.yd./lb.
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes	value	25%	642.92		lb.
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery	value	25%	642.2.2 642.2.2 642.2.9	Writing Blocks ... .. Envelopes ... .. Other ... ..	lb. lb. lb.
48.15	Other paper and paperboard, cut to size or shape	value	30%	642.93.1 642.93.2 642.93.3 642.93.9	Writing paper in boxes, packets and the like ... .. Toilet paper ... .. Paper in rolls for calculating machines and computers ... .. Other ... ..	lb. lb. lb. lb.
48.16	Boxes, bags and other packing containers, of paper or paperboard	value	30%	642.11.11 642.11.12 642.11.2 642.11.9	Paper bags: With handles ... .. Other ... .. Cardboard boxes ... .. Other ... ..	lb. lb. lb. lb.
48.17	Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like	value	30%	642.12		lb.
48.18	Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard	value	30%	642.3.1 642.3.9	Exercise books ... .. Other ... ..	lb. lb.
48.19	Paper or paperboard labels, whether or not printed or gummed	value	25%	892.91		lb.
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	value	5%	642.94		lb.
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding	value	30%	642.99.1 642.99.2 642.99.3 642.99.9	Sanitary napkins (pads) ... .. Drinking straws ... .. Cards for calculating machines and computers ... .. Other ... ..	lb. lb. lb. lb.

## CHAPTER 49

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

## NOTES.

## 1. This Chapter does not cover:

- Paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48);
- Playing cards or other goods falling within any heading in Chapter 97; or
- Original engravings, prints or lithographs (heading No. 99.02), postage, revenue or similar stamps falling within heading No. 99.04, antiques of an age exceeding one hundred years or other articles falling within any heading in Chapter 99.

## 2. 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 treated as falling within heading No. 49.01 and not within heading No. 49.02.

## CHAPTER 49—Continued

## Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans—Continued

## 3. Heading No. 49.01 is to be extended to apply to:

- (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
- (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.

4. Headings Nos. 49.01 and 49.02 are to be taken not to apply to publications issued for advertising purposes by or for an advertiser named therein, or to publications which are primarily devoted to advertising (including tourist propaganda). Such publications are to be taken as falling within heading No. 49.11.
5. For the purposes of heading No. 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.
6. For the purposes of heading No. 49.06, the expression "manuscripts and typescripts" is to be taken to extend to carbon copies or copies on sensitised paper of manuscripts and typescripts. References in this Chapter to printed matter of any kind include references to any matter of that kind which is reproduced by means of a duplicating machine.
7. For the purposes of heading No. 49.09, the expression "picture postcards" means cards consisting essentially of an illustration and bearing printed indications of their use.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
49.01	Printed books, booklets, brochures, pamphlets and leaflets	—	Free	892.11		lb.
49.02	Newspapers, journals and periodicals, whether or not illustrated	—	Free	892.2		lb.
49.03	Children's picture books and painting books	—	Free	892.12		lb.
49.04	Music, printed or in manuscript, whether or not bound or illustrated	—	Free	892.3		lb.
49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial)	—	Free	892.13		lb.
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts	—	Free	892.92		lb.
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books:					
49.07.1	Bank and currency notes; unused postage, revenue and similar stamps	—	Free	892.93.1 892.93.2	Unused postage, revenue and similar stamps Bank and currency notes	lb. ...
49.07.9	Other ... ..	value	30%	892.93.9		lb.
49.08	Transfers (Decalcomanias) ... ..	value	35%	892.41		lb.
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	value	45%	892.42		lb.
49.10	Calenders of any kind, of paper or paper-board, including calendar blocks	value	45%	892.94		lb.

CHAPTER 49—Continued

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

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
49.11	Other printed matter, including printed pictures and photographs:					
49.11.1	Unframed photographs; maps, charts and diagrams	—	Free	892.99.1		lb.
9.11.9	Other ... ..	value	45%	892.99.2	Advertising material, calenders and printed calonder backs	lb.
				892.99.9	Other	lb.

## SECTION XI

## TEXTILES AND TEXTILE ARTICLES

## NOTES.

1. This Section does not cover:
- (a) Animal brush-making bristles or hair (heading No. 05.02); horsehair or horsehair waste (heading No. 05.03);
  - (b) Human hair or articles of human hair (heading No. 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses and the like (heading No. 59.17);
  - (c) Vegetable materials falling within Chapter 14;
  - (d) Asbestos of heading No. 25.24 or articles of asbestos and other products of heading No. 68.13 or 68.14;
  - (e) Articles falling within heading No. 30.04 or 30.05 (for example, wadding, gauze, bandages and similar articles for medical or surgical purposes, sterile surgical suture materials);
  - (f) Sensitised textile fabric (heading No. 37.03);
  - (g) Monofil of which any cross-sectional dimension exceeds 1mm. and strip (artificial straw and the like) of a width exceeding 5mm, of artificial plastic material (Chapter 39) or plaits or fabrics of such monofil or strip (Chapter 46);
  - (h) Woven textile fabrics, felt, bonded fibre fabrics or similar bonded yarn fabrics, impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40;
  - (i) Skins with their wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, falling within heading No. 43.03 or 43.04;
  - (k) Articles of textile materials falling within heading No 42.01 or 42.02;
  - (l) Products and articles of Chapter 48 (for example, cellulose wadding);
  - (m) Footwear or parts of footwear, gaiters or leggings or similar articles classified in Chapter 64;
  - (n) Headgear or parts thereof falling within Chapter 65;
  - (o) Hair nets (heading No. 65.05 or 67.04, as the case may be);
  - (p) Goods falling within Chapter 67;
  - (q) Abrasive-coated threads, cords or fabrics (heading No. 68.06);
  - (r) Glass fibre or articles of glass fibre, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
  - (s) Articles falling within Chapter 94 (furniture and bedding); or
  - (t) Articles falling within Chapter 97 (for example, toys, games and sports requisites).
2. (A) Goods classifiable in any heading in Chapters 50 to 57 and of a mixture of two or more different textile materials are to be classified according to the following rules:
- (a) Goods containing more than 10% by weight of silk, noil or other waste silk or any combination thereof are to be classified in Chapter 50, and, for the purposes of classification in that Chapter, as if consisting wholly of that one of those materials which predominates in weight;
  - (b) All other goods are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material.
- (B) For the purposes of the above rules:
- (a) Metallised yarn shall be treated as a single textile material and its weight shall be taken as the aggregate of the weight of the textile and metal components, and, for the classification of woven fabrics, metal thread is to be regarded as a textile material;
  - (b) Where a heading in question refers to goods of different textile materials (for example, silk and waste silk or carded sheep's or lambs' wool and combed sheep's or lambs' wool), all those materials shall be treated as being one and the same;
  - (c) Except as provided in (B)(a), the weight of constituents other than textile materials is not to be included in the weight of the goods.
- (C) The provisions of paragraphs (A) and (B) above are to be applied also to the yarns referred to in Notes 3 and 4 below.
3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
- (a) Of silk, noil or other waste silk, of a weight exceeding 2g/m (18,000 denier);
  - (b) Of man-made fibres (including yarn of two or more monofil of Chapter 51), of a weight exceeding 1g/m (9,000 denier);
  - (c) Of true hemp or flax:
    - (i) Polished or glazed, of which the length per kilogram, multiplied by the number of constituent strands, is less than 7,000m;
    - (ii) Not polished or glazed and of a weight exceeding 2g/m;
  - (d) Of coir, consisting of three or more plies;
  - (e) Of other vegetable fibres, of a weight exceeding 2g/m; or
  - (f) Reinforced with metal.
- (B) Exceptions:
- (a) Yarn of sheep's or lambs' wool or other animal hair and paper yarn, other than yarn reinforced with metal;
  - (b) Continuous filament tow for the manufacture of man-made fibres (discontinuous), and multifilament yarn without twist or with a twist of less than 5 turns per metre;
  - (c) Silk worm gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51;
  - (d) Metallised yarn, not being yarn reinforced with metal; and
  - (e) Chenille yarn and gimped yarn.
4. (A) For the purposes of Chapters 50, 51, 53, 54, 55 and 56, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn put up:
- (a) In balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
    - (i) 200g in the case of flax and ramie;
    - (ii) 85g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
    - (iii) 125g in other cases;

## Textiles and textile articles—Continued

- (b) In hanks or skeins of a weight not exceeding:
- (i) 85g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
  - (ii) 125g in other cases;
- (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) 85g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
  - (ii) 125g in other cases.
- (B) Exceptions:
- (a) Single yarn of any textile material, except:
- (i) Single yarn of sheep's or lambs' wool or of fine animal hair, unbleached; and
  - (ii) Single yarn of sheep's or lambs' wool or of fine animal hair, bleached, dyed or printed, of a length less than 2,000 m/kg;
- (b) Multiple or cabled yarn, unbleached:
- (i) Of silk, noil or other waste silk, however put up; or
  - (ii) Of other textile material except sheep's or lambs' wool or fine animal hair, in hanks or skeins;
- (c) Multiple or cabled yarn of silk, noil or other waste silk, bleached, dyed or printed, of a length not less than 75,000 m/kg, measured multiple; and
- (d) Single, multiple 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).
5. (a) For the purposes of heading No. 55.07, "guaze" 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.
- (b) For the purposes of heading No. 58.08, "plain" means consisting solely of a single series of regular meshes of the same shape or size without any pattern or filling-in of the meshes. In applying this definition no account is to be taken of any minor open spaces which are inherent in the formation of the meshes.
6. For the purposes of this Section, the expression "made up" means:
- (a) Cut otherwise than into rectangles;
  - (b) Made and finished by weaving and ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, table cloths, scarf squares and blankets);
  - (c) Hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges;
  - (d) Cut to size and having undergone a process of drawn thread work;
  - (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 fabrics assembled in layers, whether or not padded).
7. The headings of Chapters 50 to 57 and, except where the context otherwise requires, the headings of Chapters 58 to 60, are to be taken not to apply to goods made up within the meaning of Note 6 above. Chapters 50 to 57 are to be taken not to apply to goods falling within Chapter 58 or 59.

## CHAPTER 50

## Silk and waste silk

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
50.01	Silk-worm cocoons suitable for reeling ...	—	Free	261.1		lb.
50.02	Raw silk (not thrown) ...	—	Free	261.3		lb.
50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	—	Free	261.2		lb.
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale	value	20%	651.11		lb.
50.05	Yarn spun from silk waste other than noil, not put up for retail sale	value	20%	651.12		lb.
50.06	Yarn spun from noil silk, not put up for retail sale	value	20%	651.13		lb.
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale	value	25%	651.14		lb.
50.08	Silk-worm gut; imitation catgut of silk	value	25%	651.15		lb.
50.09	Woven fabrics of silk or of waste silk other than noil	value	40%	653.11.1	Of silk or waste silk ...	sq. yd./lb.
				653.11.2	Mixed with other materials: Containing 50% or more of silk or waste silk by weight	sq. yd./lb.
				653.11.3	Containing more than 10% but less than 50% of silk or waste silk by weight	sq. yd./lb.
50.10	Woven fabrics of noil silk ...	value	40%	653.12.1	Of noil silk ...	sq. yd./lb.
				653.12.2	Mixed with other materials: Containing 50% or more of noil silk by weight	sq. yd./lb.
				653.12.3	Containing more than 10% but less than 50% of noil silk by weight	sq. yd./lb.

## CHAPTER 51

## Man-made fibres (continuous)

## NOTES.

- Throughout this Schedule, the term "man-made fibres" means fibres or filaments of organic polymers produced by manufacturing processes, either:
  - By polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives; or
  - By chemical transformation of natural organic polymers (such as cellulose, casein, proteins and algae), for example, viscose rayon, cuprammonium rayon (cupra), cellulose acetate and alginates.
- Heading No. 51.01 is to be taken not to apply to continuous filament tow of man-made fibres falling within Chapter 56.
- The expression "yarn of man-made fibres (continuous)" is to be taken not to apply to yarn (known as "ruptured filament yarn") of which the majority of the filaments have been ruptured by passage through rollers or other devices (Chapter 56).
- Monofil of man-made fibre materials of which no cross-sectional dimension exceeds 1mm is to be classified in heading No. 51.01 when of a weight less than 6.6mg/m (60 denier) and in heading No. 51.02 in other cases. Monofil of which any cross-sectional dimension exceeds 1mm is to be classified in Chapter 39.
 

Strip (artificial straw and the like) of man-made fibre materials is to be classified in heading No. 51.02 when of a width not exceeding 5mm and in Chapter 39 in other cases.

## CHAPTER 51—Continued

## Man-made fibres (continuous)—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
51.01	Yarn of man-made fibres (continuous), not put up for retail sale	value	10%	651.61.1	Mixtures of synthetic fibres with silk or wool ...	lb.
				651.71.1	Mixtures of regenerated fibres with silk or wool ...	lb.
				651.61.9	Wholly of synthetic fibres, or otherwise mixed ...	lb.
				651.71.9	Wholly of regenerated fibres, or otherwise mixed ...	lb.
51.02	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials	value	10%	651.62.1	Not put up for retail sale: Of synthetic fibre materials ...	lb.
				651.72.1	Of regenerated fibre materials ...	lb.
				651.62.2	Put up for retail sale: Of synthetic fibre materials ...	lb.
				651.72.2	Of regenerated fibre materials ...	lb.
51.03	Yarn of man-made fibres (continuous), put up for retail sale	value	15%	651.63.1	Mixtures of synthetic fibres with silk or wool ...	lb.
				651.73.1	Mixtures of regenerated fibres with silk or wool ...	lb.
				651.63.9	Wholly of synthetic fibres, or otherwise mixed ...	lb.
				651.73.9	Wholly of regenerated fibres, or otherwise mixed ...	lb.
51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02	value	35%	653.51.1	Of synthetic fibres: Wholly of synthetic fibres ...	sq. yd./ lb.
				653.51.2	Mixed with other materials	sq. yd./ lb.
				653.61.1	Of regenerated fibres: Wholly of regenerated fibres ...	sq. yd./ lb.
				653.61.2	Mixed with other materials	sq. yd./ lb.

## CHAPTER 52

## Metallised textiles

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process	value	20%	651.91		lb.
52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	value	40%	653.91		sq. yd./ lb.

## CHAPTER 53

## Wool and other animal hair

## NOTE.

The expression "fine animal hair" means hair of alpaca, llama, vicuna, yak, camel, Angora, Tibetan, Kashmir and similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria and musk rat.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
53.01	Sheep's or lambs' wool, not carded or combed	—	Free	262.1	Greasy or fleece-washed ...	lb.
				262.2	Other ... ..	lb.
53.02	Other animal hair (fine or coarse), not carded or combed	—	Free	262.3.1	Fine hair:	lb.
				262.3.2	For spinning ... ..	lb.
				262.59	Not for spinning ... ..	lb.
53.03	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted	—	Free	262.9		lb.
53.04	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags)	—	Free	262.6		lb.
53.05	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed	value	5%	262.7	Wool and other animal hair, carded or combed, other than wool tops	lb.
				262.8	Wool tops ... ..	lb.
53.06	Yarn of carded sheep's or lambs' wool (woolen yarn), not put up for retail sale	value	20%	651.21		lb.
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale	value	20%	651.22		lb.
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale	value	20%	651.23		lb.
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale	value	20%	651.24		lb.
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale	value	25%	651.25		lb.
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair	value	40%	653.21.1	Of pure wool ... ..	sq.yd./lb.
				653.21.9	Other ... ..	sq.yd./lb.
53.12	Woven fabrics of coarse animal hair other than horsehair	value	40%	653.92		sq.yd./lb.
53.13	Woven fabrics of horsehair ... ..	value	40%	653.93		sq.yd./lb.

## CHAPTER 54

## Flax and ramie

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
54.01	Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags)	—	Free	263.1		lb.
54.02	Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags)	—	Free	263.3		lb.
54.03	Flax or ramie yarn, not put up for retail sale	value	20%	651.51		lb.
54.04	Flax or ramie yarn, put up for retail sale	value	25%	651.52		lb.
54.05	Woven fabrics of flax or of ramie ... ..	value	40%	653.31.1	Wholly of flax ... ..	sq.yd./lb.
				653.31.2	Wholly of ramie ... ..	sq.yd./lb.
				653.31.9	Other ... ..	sq.yd./lb.

## CHAPTER 55

## Cotton

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
55.01	Cotton, not carded or combed ... ..	value	5%	263.1		lb.
55.02	Cotton linters ... ..	value	5%	263.2		lb.
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed	—	Free	263.3		lb.
55.04	Cotton, carded or combed ... ..	value	5%	263.4		lb.
55.05	Cotton yarn, not put up for retail sale ... ..	value	10%	651.3	Unbleached, not mercerised ... ..	lb.
				651.41	Other ... ..	lb.
55.06	Cotton yarn, put up for retail sale ... ..	value	15%	651.42		lb.
55.07	Cotton gauze ... ..	value	40%	652.11	Unbleached, not mercerised ... ..	sq.yd./lb.
				652.21	Other ... ..	sq.yd./lb.
55.08	Terry towelling and similar terry fabrics, of cotton ... ..	value	40%	652.12	Unbleached, not mercerised ... ..	sq.yd./lb.
				652.22	Other ... ..	sq.yd./lb.

## CHAPTER 55—Continued

## Cotton—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
55.09	Other woven fabrics of cotton ... ..	value	40%	652.13	Unbleached, not mercerised ...	sq. yd./lb.
					Other:	
				652.29.1	Wholly of Cotton: Fancy weave ... ..	sq. yd./lb.
				652.29.2	Plain weave: White, bleached ... ..	sq. yd./lb.
				652.29.3	Printed ... ..	sq. yd./lb.
				652.29.4	Dyed ... ..	sq. yd./lb.
				652.29.5	Of coloured threads ... ..	sq. yd./lb.
				652.29.6	Mixed with other materials; Containing 90% or more of cotton by weight ... ..	sq. yd./lb.
				652.29.7	Containing 50% but less than 90% of cotton by weight ... ..	sq. yd./lb.

## CHAPTER 56

## Man-made fibres (discontinuous)

## NOTE.

Heading No. 56.02 is to be taken to apply only to continuous filament tow of man-made fibres, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specification:

- (a) Length of tow exceeding 2m;
- (b) Twist less than 5 turns per metre;
- (c) Weight per filament less than 6.6mg/m (60 denier);
- (d) In the case of filaments described in Note 1(a) to Chapter 51, the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
- (e) Total weight of tow more than 2g/m (18,000 denier).

Tow of a length not exceeding 2m is to be classified in heading No. 56.01.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning	value	5%	266.21 266.31	Synthetic fibres ... .. Regenerated fibres ... ..	lb. lb.
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous)	value	5%	266.22 266.32	Of synthetic fibres ... .. Of regenerated fibres ... ..	lb. lb.
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning	—	Free	266.4		lb.
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning	value	5%	266.23 266.33	Synthetic fibres ... .. Regenerated fibres ... ..	lb. lb.
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale	value	10%	651.64 651.74	Of synthetic fibres ... .. Of regenerated fibres ... ..	lb. lb.
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale	value	15%	651.65 651.75	Of synthetic fibres ... .. Of regenerated fibres ... ..	lb. lb.

CHAPTER 56—Continued

Man-made fibres (discontinuous)—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
56.07	Woven fabrics of man-made fibres (discontinuous or waste)	value	35%	653.52.1	Mixtures of synthetic fibres with silk or wool ... ..	sq. yd./lb.
				653.62.1	Mixtures of regenerated fibres with silk or wool ... ..	sq. yd./lb.
				653.52.91	Wholly of synthetic fibres, or otherwise mixed: Wholly ... ..	sq. yd./lb.
						653.52.99
				653.62.91	Wholly of regenerated fibres, or otherwise mixed: Wholly ... ..	sq. yd./lb.
						653.62.99

CHAPTER 57

Other vegetable textile materials; paper yarn and woven fabrics of paper yarn

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
57.01	True hemp ("Cannabis sativa"), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes)	—	Free	265.2		lb.
57.02	Manila hemp (abaca) ("Musa textilis"), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes)	value	5%	265.5		lb.
57.03	Jute and other textile bast fibres not elsewhere specified or included, raw or processed but not spun; tow and waste thereof (including pulled or garnetted rags or ropes)	—	Free	264.0		lb.
57.04	Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes):					
57.04.1	Coconut fibre ... ..	value	10%	265.8.1		lb.
57.04.9	Other ... ..	value	5%	265.4	Sisal and other fibres of the agave family ... ..	lb.
				265.8.9		Other ... ..
57.05	Yarn of true hemp ... ..	value	10%	651.53.1	Put up for retail sale ... ..	lb.
				651.53.9		Other ... ..
57.06	Yarn of jute or of other textile bast fibres of heading No. 57.03.	value	10%	651.92		lb.
57.07	Yarn of othe vegetable textile fibres ... ..	value	10%	651.93		lb.
57.08	Paper yarn ... ..	value	10%	651.94		lb.

## CHAPTER 57—Continued

## Other vegetable textile materials; paper yarn and woven fabrics of paper yarn—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
57.09	Woven fabrics of true hemp ... ..	value	25%	653.32.1	Of true hemp ... ..	sq. yd./lb.
				653.32.9	Of true hemp mixed with other materials ... ..	sq. yd./lb.
57.10	Woven fabrics of jute or of other textile bast fibres of heading No. 57.03.	value	25%	653.4.1	Of jute ... ..	sq. yd./lb.
				653.4.2	Of jute mixed with other materials	sq. yd./lb.
				653.4.9	Other ... ..	sq. yd./lb.
57.11	Woven fabrics of other vegetable textile fibres	value	25%	653.94		sq. yd./lb.
57.12	Woven fabrics of paper yarn ... ..	value	25%	653.95		sq. yd./lb.

## CHAPTER 58

## Carpets, mats, matting and tapestries; pile and chenille fabrics; narrow fabrics; trimmings; tulle and other net fabrics; lace; embroidery

## NOTES.

- The headings of this Chapter are to be taken not to apply to coated or impregnated fabrics, elastic fabrics or elastic trimmings, machinery belting or other goods falling within Chapter 59. However, embroidery on any textile base falls within heading No. 58.10.
- In headings Nos. 58.01 and 58.02, the words "carpets" and "rugs" are to be taken to extend to similar articles having the characteristics of floor coverings but intended for use for other purposes. These headings are to be taken not to apply to felt carpets, which fall within Chapter 59.
- For the purposes of heading No. 58.05, the expression "narrow woven fabrics" means:
  - Woven fabrics of a width not exceeding 30cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or made otherwise) on both edges;
  - Tubular woven fabrics of a flattened width not exceeding 30cm; and
  - Bias binding with folded edges, of a width when unfolded not exceeding 30cm.
 Narrow woven fabrics in the form of fringes are to be treated as falling within heading No. 58.07.
- Heading No. 58.08 is to be taken not to apply to nets or netting in the piece made of twine, cordage or rope, which are to be taken as falling within heading No. 59.05.
- 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 is to be taken not to apply to needlework tapestry (heading No. 58.03).
- The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
58.01	Carpets, carpeting and rugs, knotted (made up or not)	value	45%	657.5.1	Of wool or fine animal hair ... ..	sq. yd./lb.
				657.5.2	Of cotton ... ..	sq. yd./lb.
				657.5.9	Of other textile fibres ... ..	sq. yd./lb.
58.02	Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not)	value	45%	657.6.1	Of vegetable materials: Coconut mats and matting ... ..	sq. yd./lb.
				657.6.2	Other ... ..	sq. yd./lb.
				657.6.3	Other: Of wool or fine animal hair ... ..	sq. yd./lb.
				657.6.9	Other ... ..	sq. yd./lb.

## CHAPTER 58—Continued

Carpets, mats, matting and tapestries; pile and chenille fabrics; narrow fabrics; trimmings; tulle and other net fabrics; lace; embroidery—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
58.03	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand	value	45%	657.7.1	Of wool or fine animal hair ...	sq.yd./lb.
				657.7.2	Of cotton ...	sq.yd./lb.
				657.7.9	Of other textile fibres ...	sq.yd./lb.
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05)	value	40%	652.23	Of cotton ...	sq.yd./lb.
				653.13	Of silk ...	sq.yd./lb.
				653.22	Of wool or of fine animal hair ...	sq.yd./lb.
				653.53	Of synthetic fibres ...	sq.yd./lb.
				653.63	Of regenerated fibres ...	sq.yd./lb.
				653.96	Other ...	sq.yd./lb.
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06	value	40%	654.01.1	Of silk ...	yd./lb.
				654.01.2	Of regenerated fibres ...	yd./lb.
				654.01.3	Of synthetic fibres ...	yd./lb.
				654.01.4	Of cotton ...	yd./lb.
				654.01.9	Other ...	yd./lb.
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	value	30%	654.02		lb.
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like	value	40%	654.03		yd./lb.
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain	value	40%	654.04.1	Of silk ...	yd./lb.
				654.04.2	Of regenerated fibres ...	yd./lb.
				654.04.3	Of synthetic fibres ...	yd./lb.
				654.04.4	Of cotton ...	yd./lb.
				654.04.9	Other ...	yd./lb.
58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs	value	40%	654.05.1	Of silk ...	yd./lb.
				654.05.2	Of regenerated fibres ...	yd./lb.
				654.05.3	Of synthetic fibres ...	yd./lb.
				654.05.4	Of cotton ...	yd./lb.
				654.05.9	Other ...	yd./lb.
58.10	Embroidery, in the piece, in strips or in motifs	value	40%	654.06.1	Of cotton ...	yd./lb.
				654.06.9	Other ...	yd./lb.

## CHAPTER 59

Wadding and felt; twine, cordage, ropes and cables; special fabrics; impregnated and coated fabrics; textile articles of a kind suitable for industrial use

## NOTES.

- For the purposes of this Chapter, the expression "textile fabric" is to be taken to apply only to the textile fabrics of Chapters 50 to 57 and headings Nos. 58.04 and 58.05, the braids and trimmings in the piece of heading No. 58.07, the tulle and other net fabrics of headings Nos. 58.08 and 58.09, lace of heading No. 58.09 and the knitted and crocheted fabrics of heading No. 60.01.
- (A) Heading No. 59.08 is to be taken to apply to textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials whatever the weight per square metre and whatever the nature of the plastic material (compact, foam, sponge or expanded).  
It does not, however, cover:
  - Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 58 and 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
  - Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7mm, at a temperature between 15° and 30° C (usually Chapter 39); or
  - Products in which the textile fabric is either completely embedded in artificial plastic material or coated or covered on both sides with such material (Chapter 39).

## CHAPTER 59—Continued

Wadding and felt; twine, cordage, ropes and cables; special fabrics; impregnated and coated fabrics; textile articles of a kind suitable for industrial use—Continued

## (B) Heading No. 59.12 does not apply to:

- (a) Fabrics in which the impregnation or coating cannot be seen with the naked eye (usually Chapters 50 to 58 and 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 covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; or
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances.

## 3. In heading No. 59.11 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<sup>2</sup>; or
  - (ii) Weighing more than 1,500 g/m<sup>2</sup> and containing more than 50 per cent by weight of textile material;
- (b) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and
- (c) Plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, other than those falling in Chapter 40 by virtue of the last paragraph of Note 2 to that Chapter.

## 4. Heading No. 59.16 is to be taken not to apply to:

- (a) Transmission, conveyor or elevator belting of a thickness of less than 3mm; or
- (b) Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (heading No. 40.10).

## 5. Heading No. 59.17 is to be taken to apply to the following goods which are to be taken as not falling within any other heading of Section XI:

- (a) Textile products (other than those having the character of the products of headings Nos. 59.14 to 59.16), the following only:
  - (i) Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing and similar fabric of a kind commonly used in machinery or plant;
  - (ii) Bolting cloth;
  - (iii) Straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair;
  - (iv) Woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft;
  - (v) Textile fabrics reinforced with metal, of a kind commonly used in machinery or plant;
  - (vi) Textile fabrics of the metallised yarn falling within heading No. 52.01, of a kind commonly used in paper-making or other machinery;
  - (vii) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials;
- (b) Textile articles (other than those of headings Nos. 59.14 to 59.16) of a kind commonly used in machinery or plant (for example, gaskets, washers, polishing discs and other machinery parts).

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
59.01	Wadding and articles of wadding; textile flock and dust and mill neps:					
59.01.1	Articles of wadding ... ..	value	30%	655.81.1 655.81.2	Sanitary napkins (pads) ...	lb.
59.01.9	Other ... ..	value	5%	655.81.9	Other articles of wadding ...	lb.
59.02	Felt and articles of felt, whether or not impregnated or coated:					
59.02.1	Articles ... ..	value	30%	655.1.1	Felts, roofing ... ..	lb.
59.02.9	Other ... ..	value	5%	655.1.9	Other ... ..	lb.
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated	value	40%	655.41.1 655.41.9	Articles ... .. Other ... ..	lb. sq.yd./lb.
59.04	Twine, cordage, ropes and cables, plaited or not	value	20%	655.61.1 655.61.21 655.61.22 655.61.3 655.61.4 655.61.5 655.61.6 655.61.7 655.61.8 655.61.9	Twine and cordage: Of cotton ... .. Of hemp: Singles ... .. Other ... .. Of jute ... .. Of nylon ... .. Other ... .. Ropes and cables: Of hemp ... .. Of jute ... .. Of nylon ... .. Other ... ..	lb. lb. lb. lb. lb. lb. lb.

## CHAPTER 59—Continued

Wadding and felt; twine, cordage, ropes and cables; special fabrics; impregnated and coated fabrics; textile articles of a kind suitable for industrial use—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope	value	25%	655.62.1	Fishing nets ... ..	lb.
				655.62.91	Other:	
				655.62.99	Hammocks ... ..	lb.
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics	value	25%	655.63	Other ... ..	lb.
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses	value	10%	655.42.1	Buckram ... ..	lb.
				655.42.9	Other ... ..	lb.
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials	value	40%	655.43.1	Leather cloth ... ..	lb.
				655.43.9	Other ... ..	lb.
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil	value	20%	655.44.1	Oilcloth ... ..	sq.yd./lb.
				655.44.9	Other ... ..	sq.yd./lb.
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not	value	20%	657.42		sq.yd./lb.
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods	value	10%	655.45		sq.yd./lb.
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like	value	20%	655.46		lb.
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads	value	40%	655.5		lb.
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles	value	10%	655.82		lb.
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials	value	10%	655.91.1	Of cotton ... ..	lb.
				655.91.9	Other ... ..	lb.
59.16	Transmission, conveyor or elevator belts or belting, of textile materials, whether or not strengthened with metal or other material	value	5%	655.92		lb.
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant	value	5%	655.83.1	Bolting cloths ... ..	lb.
				655.83.9	Other ... ..	lb.



CHAPTER 60—Continued  
Knitted and crocheted goods—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
60.04.9	Other ... ..	value	45%	841.43.11	Shirts for men and boys ...	doz.
				841.43.21	Pyjamas and other night wear for men and boys ...	doz.
				841.43.31	Under vests and sports vests for men and boys ...	doz.
				841.43.41	Drawers for men and boys ...	doz.
				841.43.91	Other under garments for men and boys. ...	doz.
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised	value	45%	841.44.1	Outer garments: Dresses ...	doz.
				841.44.21	Bathing suits and trunks: For men and boys ...	doz.
				841.44.22	For women and girls ...	doz.
					Pullovers, sweaters, jerseys and the like: For men and boys ...	doz.
				841.44.32	For women and girls ...	doz.
				841.44.33	For infants ...	doz.
					Other: Suits (complete): For men and boys ...	doz.
				841.44.412	For women and girls ...	doz.
				841.44.42	Coats, waist coats, trousers, shorts and the like separately consigned for men and boys ...	doz.
					Other: For men and boys ...	doz.
				841.44.492	For women and girls ...	doz.
				841.44.493	For infants ...	doz.
				841.44.51	Minor articles of apparel (e.g., shawls, scarves, muffers, ties): Ties ...	doz./lb.
				841.44.59	Other ...	doz./lb.
					Other articles (e.g. blankets, curtains, dish and floor cloths): Blankets: Of cotton ...	lb.
				841.44.912	Other ...	lb.
				841.44.921	Household linen: Of cotton ...	lb.
				841.44.922	Other ...	lb.
841.44.99	Other ...	lb.				
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings)	value	40%	841.45.1	Fabrics ...	sq.yd./lb.
				841.45.21	Bathing suits and trunks: For men and boys ...	doz./lb.
				841.45.22	For women and girls ...	doz./lb.
				841.45.3	Apparel ...	doz./lb.
				841.45.9	Other ...	lb.

CHAPTER 61

Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods

NOTES.

1. The headings of this Chapter are to be taken to apply to articles of the kinds described therein only when made up of any textile fabric (including felt, bonded fibre fabric, braid or trimmings of heading No. 58.07, tulle or other net fabrics and lace) or of fabric of metal thread, but not including articles of knitted or crocheted material other than those falling within heading No. 61.09.
2. The headings of this Chapter do not cover:
  - (a) Old clothing or other articles falling within heading No. 63.01; or
  - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).
3. For the purposes of headings Nos. 61.01 to 61.04:
  - (a) Articles which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in heading No. 61.02 or 61.04 as the case may be;
  - (b) The expression "infants' garments" is to be taken to apply to:
    - (i) Garments for young children which are not identifiable as for wear exclusively by boys or by girls, and
    - (ii) Babies' napkins.

## CHAPTER 61—Continued

## Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods—Continued

4. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60cm are to be classified as handkerchiefs (heading No. 61.05).

Handkerchiefs of which any side exceeds 60cm are to be classified in heading No. 61.06.

5. The headings of this Chapter are to be taken to apply to textile fabrics (other than knitted or crocheted fabric) cut to shape for making articles of this Chapter.

Heading No. 61.09, however, also includes fabrics knitted or crocheted to shape for making articles classified in that heading, whether imported as separate items or in the form of a number of items in the length.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
61.01	Men's and boys' outer garments ...	value	45%	841.11.1	Suits, complete ...	doz.
				841.11.2	Jackets ...	doz.
				841.11.3	Trousers and shorts ...	doz.
				841.11.4	Bathing suits and trunks ...	doz.
				841.11.9	Other ...	doz.
61.02	Women's, girls' and infants' outer garments	value	45%	841.12.1	Dresses ...	doz.
				841.12.2	Blouses ...	doz.
				841.12.3	Trousers and shorts ...	doz.
				841.12.4	Bathing costumes ...	doz.
				841.12.91	Other: Suits (complete) ...	doz.
				841.12.92	Other, for women and girls ...	doz.
841.12.93	Other, for infants ...	doz.				
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs	value	45%	841.13.1	Shirts	doz.
				841.13.2	Pyjamas and other nightwear ...	doz.
				841.13.3	Under vests and sports vests ...	doz.
				841.13.4	Drawers (underwear) ...	doz.
				841.13.9	Other ...	doz.
61.04	Women's, girls' and infants' under garments	value	35%	841.14.1	Shirts	doz.
				841.14.2	Pyjamas and other nightwear ...	doz.
				841.14.3	Under vests ...	doz.
				841.14.41	Drawers (underwear): Of synthetic materials ...	doz.
				841.14.49	Other ...	doz.
				841.14.91	Other: Of synthetic materials ...	doz.
841.14.99	Other ...	doz.				
61.05	Handkerchiefs ...	value	45%	841.21.1	Of cotton ...	doz.
				841.21.9	Other ...	doz.
61.06	Shawls, scarves, mufflers, mantillas, veils and the like	value	45%	841.22		doz.
61.07	Ties, bow ties and cravats ...	value	45%	841.23		doz.
61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments.	value	45%	841.24		doz.
61.09	Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic	value	45%	841.25.1	Brassières ...	doz.
				841.25.2	Corsets and girdles ...	doz.
				841.25.9	Other ...	doz.

CHAPTER 61—Continued

Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods:					
61.10.1	Gloves, mittens and mitts ... ..	value	45%	841.26.1		doz. prs.
61.10.9	Other ... ..	value	30%		Stockings:	
				841.26.2	Of cotton ... ..	doz. prs.
				841.26.3	Of nylon ... ..	doz. prs.
					Of other materials:	
				841.26.41	Of regenerated materials ...	doz. prs.
				841.26.42	Of wool ... ..	doz. prs.
				841.26.43	Of silk ... ..	doz. prs.
				841.26.44	Of other synthetic materials	doz. prs.
				841.26.49	Other ... ..	doz. prs.
					Other:	
				841.26.5	Of cotton ... ..	doz. prs.
				841.26.6	Of nylon ... ..	doz. prs.
					Of other materials:	
				841.26.91	Of regenerated materials ...	doz. prs.
				841.26.92	Of wool ... ..	doz. prs.
				841.26.93	Of silk ... ..	doz. prs.
				841.26.94	Of other synthetic materials	doz. prs.
				841.26.99	Other ... ..	doz. prs.
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)	value	45%	841.29		lb.

CHAPTER 62

Other made up textile articles

NOTES.

- The headings of this Chapter are to be taken to apply to the articles of the kinds described therein only when made up of any textile fabric (other than felt and bonded fibre or similar bonded yarn fabrics) or of the braids or trimmings of heading No. 58.07, not being knitted or crocheted goods.
- The headings of this Chapter do not cover:
  - Goods falling within Chapter 58, 59 or 61; or
  - Old clothing or other articles falling within heading No. 63.01.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
62.01	Travelling rugs and blankets ... ..	value	45%	656.61	Of wool or of fine animal hair ...	lb.
				656.62	Of cotton ... ..	lb.
				656.69	Other ... ..	lb.
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles ... ..	value	45%		Bed linen:	
				656.91.11	Of cotton ... ..	lb.
				656.91.19	Of other materials ... ..	lb.
					Table linen, toilet linen and kitchen linen:	
				656.91.21	Of cotton ... ..	lb.
				656.91.29	Of other materials ... ..	lb.
					Other:	
				656.91.91	Of cotton ... ..	lb.
				656.91.92	Of silk ... ..	lb.
				656.91.93	Of linen ... ..	lb.
				656.91.99	Of other materials ... ..	lb.

## CHAPTER 62—Continued

## Other made up textile articles

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
62.03	Sacks and bags, of a kind used for the packing of goods	value	15%	656.1.1 656.1.9	Of jute ... .. Other ... ..	doz./cwt. doz./cwt.
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods	value	20%	656.2.1 656.2.9	Tarpaulins ... .. Other ... ..	lb. lb.
62.05	Other made up textile articles (including dress patterns)	value	45%	656.92		lb.

## CHAPTER 63

## Old clothing and other textile articles; rags

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
63.01	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01, 58.02, or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings	value	20%	267.01		lb.
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables	value	20%	267.02.1 267.02.9	Of cotton ... .. Other ... ..	lb. lb.

## SECTION XII

## FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR; FANS

## CHAPTER 64

## Footwear, gaiters and the like; parts of such articles

## NOTES.

## 1. This Chapter does not cover:

- (a) Footwear, without applied soles, knitted or crocheted (heading No. 60.03) or of other textile fabric (except felt or bonded fibre or similar bonded yarn fabrics) (heading No. 62.05);
- (b) Old footwear falling within heading No. 63.01;
- (c) Articles of asbestos (heading No. 68.13);
- (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.19); or
- (e) Toys and skating boots with skates attached (Chapter 97).

## 2. For the purposes of heading Nos. 64.05 and 64.06, the expression "parts" is to be taken not to 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 falling within heading No. 98.01.

## 3. For the purposes of heading No. 64.01, the expression "rubber or artificial plastic material" is to be taken to include any textile fabric coated or covered externally with one or both of those materials.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification	
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	value	25%	851.01.11	Footwear with outer soles of rubber:	pairs	
				851.10.19	With uppers of rubber		
				851.01.9	Other ... ..		
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material	value	25%	851.02.1	Slippers and house footwear ...	pairs	
				851.02.21	Other footwear:		
					851.02.22		With outer soles of rubber or artificial plastic material and uppers of textile fabric:
				851.02.3	With outer soles of rubber ...		pairs
					With outer soles of artificial plastic material ...		
				851.02.91	With outer soles and uppers of leather or composition leather		pairs
					Other:		
851.02.99	With outer soles of leather or composition leather ...	pairs					
64.03	Footwear with outer soles of wood or cork	value	25%	851.03.1	With uppers of textile material ...	pairs	
				851.03.9	Other ... ..		
64.04	Footwear with outer soles of other materials	value	25%	851.04		pairs	
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal	value	15%	612.3.1	Soles and heels:	lb.	
				612.3.2	Of rubber ... ..		
				612.3.9	Other ... ..		
64.06	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles and parts thereof	value	25%	851.05		lb.	

## CHAPTER 65

## Headgear and parts thereof

## NOTES

## 1. This Chapter does not cover:

- (a) Old headgear falling within heading No. 63.01;
- (b) Hair nets of human hair (heading No. 67.04);
- (c) Asbestos headgear (heading No. 68.13); or
- (d) Dolls' hats or other toy hats, or carnival articles of Chapter 97.

## 2. Heading No. 65.02 is to be taken not to apply to hat-shapes made by sewing (other than hat-shapes made by the sewing in spirals of plaited or other strips).

## CHAPTER 65—Continued

## Headgear and parts thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	value	20%	655.71		doz.
65.02	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims	value	20%	655.72		doz.
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed	value	45%	841.51		doz.
65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed	value	45%	841.52		doz.
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed	value	45%	841.53.1 841.53.91 841.53.99	Hair nets ... .. Other: Of felt ... .. Other ... ..	doz. doz. doz.
65.06	Other headgear, whether or not lined or trimmed	value	45%	851.59		doz.
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear	value	20%	841.54		doz.

## CHAPTER 66

## Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof

## NOTES.

## 1. This Chapter does not cover:

- (a) Measure walking-sticks or the like (heading No. 90.16);
- (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
- (c) Goods falling within Chapter 97 (for example, toy umbrellas and toy sunshades).

## 2. Heading No. 66.03 is to be taken not to apply to parts, trimming or accessories of textile material, nor to covers, tassels, thongs, umbrella cases or the like, of any material. Such goods imported with, but not fitted to, articles falling within heading No. 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	value	25%	899.41		No./lb
66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	value	25%	899.42		No./lb.
66.03	Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02	value	10%	899.43		lb.

## CHAPTER 67

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

## NOTES.

## 1. This Chapter does not cover:

- (a) Straining cloth of human hair (heading No. 59.17);
- (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
- (c) Footwear (Chapter 64);
- (d) Headgear (Chapter 65);
- (e) Feather dusters (heading No. 96.04), powder-puffs (heading No. 96.05) or hair sieves (heading No. 96.06); or
- (f) Toys, sports requisites or carnival articles (Chapter 97).

## 2. Heading No. 67.01 is to be taken not to apply to:

- (a) Goods (for example, bedding) in which feathers or down constitute only filling or padding;
- (b) Articles of apparel and accessories thereto in which feathers or down constitute no more than mere trimming or padding;
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02; or
- (d) Fans (heading No. 67.05).

## 3. Heading No. 67.02 is to be taken not to apply to:

- (a) Articles of glass (Chapter 70);
- (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 process, or consisting of parts assembled otherwise than by binding, gluing or similar methods.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof, (other than goods falling within heading No. 05.07 and worked quills and scapes)	value	45%	899.92		lb.
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit	value	45%	899.93		lb.
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like	value	15%	899.94		lb.
67.04	Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	value	45%	899.95		lb.
67.05	Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material	value	45%	899.96		lb.

## SECTION XIII

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

## CHAPTER 68

## Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials

## NOTES.

## 1. This Chapter does not cover:

- (a) Goods falling within Chapter 25;
- (b) Coated or impregnated paper falling within heading No. 48.07 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);
- (c) Coated or impregnated textile fabric falling within Chapter 59 (for example, mica-coated fabric, bituminised or asphalted fabric);
- (d) Articles falling within Chapter 71;
- (e) Tools or parts of tools, falling within Chapter 82;
- (f) Lithographic stones of heading No. 84.34;
- (g) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;
- (h) Dental burrs (heading No. 90.17);
- (i) Goods falling within Chapter 91 (for example, clocks and clock cases);
- (k) Articles falling within heading No. 95.07;
- (l) Articles falling within Chapter 97 (for example, toys, games and sports requisites);
- (m) Goods falling within heading No. 98.01 (for example, buttons), No. 98.05 (for example, slate pencils) or No. 98.06 (for example, drawing slates); or
- (n) Works of art, collectors' pieces or antiques (Chapter 99).

2. In heading No. 68.02 the expression "worked monumental or building stone" is to be taken to apply not only to the varieties of stone referred to in headings Nos. 25.15 and 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it is, however, to be taken not to apply to slate.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
68.01	Road and paving setts, curbs and flagstones, of natural stone (except slate)	value	25%	661.31		cwt.
68.02	Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No. 68.01 or within Chapter 69	value	25%	661.32		cwt.
68.03	Worked slate and articles of slate, including articles of agglomerated slate	value	25%	661.33		cwt.
68.04	Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, truing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery	value	10%	663.11		lb.
68.05	Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery	value	10%	663.12		lb.
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.	value	15%	663.2		lb.

## CHAPTER 68—Continued

## Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
68.07	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, 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 falling in heading No. 68.12 or 68.13 or in Chapter 69	value	15%	663.5		lb.
68.08	Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch)	value	25%	661.81		lb.
68.09	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances	value	25%	661.82		cwt.
68.10	Articles of plastering material ... ..	value	25%	663.61		lb.
68.11	Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not	value	45%	663.62		cwt.
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like	value	25%	661.83.1 661.83.9	Roofing sheets ... .. Other ... ..	cwt. cwt.
68.13	Fabricated asbestos and articles there of (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures	value	25%	663.81.1 663.81.9	Clothing ... .. Other ... ..	doz./lb. lb.
68.14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials	value	15%	663.82		lb.
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium)	value	25%	663.4		lb.
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included	value	25%	663.63.1 663.63.9	Carbon and graphite products except crucibles Other ... ..	lb. lb.

## CHAPTER 69

## Ceramic products

## NOTES.

1. The headings of this Chapter are to be taken to apply only to ceramic products which have been fired after shaping. Headings Nos. 69.04 to 69.14 are to be taken to apply only to such products other than heat-insulating goods and refractory goods.
2. This Chapter does not cover:
  - (a) Goods falling within Chapter 71 (for example, imitation jewellery);
  - (b) Cermets falling within heading No. 81.04;
  - (c) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;
  - (d) Artificial teeth (heading No. 90.19);
  - (e) Goods falling within Chapter 91 (for example, clocks and clock cases);
  - (f) Articles falling within Chapter 97 (for example, toys, games and sports requisites);
  - (g) Smoking pipes, buttons or other articles falling within Chapter 98; or
  - (h) Original statuary, collectors' pieces or antiques (Chapter 99).

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
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## I. HEAT-INSULATING AND REFRACTORY GOODS

69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite)	—	Free	662.31		cwt.
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01	—	Free	662.32.1 662.32.9	Refractory bricks ... Other ...	cwt. cwt.
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01	—	Free	663.7		cwt.

## II. OTHER CERAMIC PRODUCTS

69.04	Building bricks (including flooring blocks, support or filler tiles and the like)	value	25%	662.41		cwt.
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments	value	25%	662.42		cwt.
69.06	Piping, conduits and guttering (including angles, bends and similar fittings)	value	25%	662.43		cwt.
69.07	Unglazed setts, flags and paving, hearth and wall tiles	value	25%	662.44.1 662.44.9	Tiles ... Other ...	No. cwt.
69.08	Glazed setts, flags and paving, hearth and wall tiles	value	25%	662.45.1 662.45.9	Tiles ... Other ...	No. cwt.
69.09	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods	value	10%	663.91		lb.
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures	value	25%	812.2		cwt.

## CHAPTER 69—Continued

## Ceramic products—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian)	value	25%	666.4.1	Tableware ... ..	lb.
				666.4.9	Other ... ..	lb.
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery	value	25%	666.5.1	Tableware ... ..	lb.
				666.5.9	Other ... ..	lb.
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture	value	30%	666.6.11	Statuettes and other ornaments: Of baked clay or ordinary stone- ware ... ..	lb.
				666.6.12	Of faience or fine earthenware	lb.
				666.6.13	Of chinaware or porcelain ...	lb.
				666.6.9	Other ... ..	lb.
69.14	Other articles ... ..	value	25%	663.92		lb.

## CHAPTER 70

## Glass and glassware

## NOTES.

1. This Chapter does not cover:

- Ceramic enamels (heading No. 32.08);
- Goods falling within Chapter 71 (for example, imitation jewellery);
- Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;
- Hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other articles falling within Chapter 90;
- Toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 97); or
- Buttons, fitted vacuum flasks, scent or similar sprays or other articles falling within Chapter 98.

2. The reference in heading No. 70.07 to "cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished" is to be taken to apply to articles made from such glass, provided they are not framed or fitted with other materials.

3. For the purposes of heading No. 70.20, the expression "wool" means:

- Mineral wools with a silica ( $\text{SiO}_2$ ) content not less than 60% by weight;
- Mineral wools with a silica ( $\text{SiO}_2$ ) content less than 60% but with an alkaline oxide ( $\text{K}_2\text{O}$  and/or  $\text{Na}_2\text{O}$ ) content of more than 5% by weight or a boric oxide ( $\text{B}_2\text{O}_3$ ) content of more than 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading No. 68.07.

4. For the purposes of this Schedule, the expression "glass" is to be taken to extend to fused quartz and fused silica.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
70.01	Waste glass (cullet); glass in the mass (excluding optical glass)	—	Free	664.11		lb.
70.02	Glass of the variety known as "enamel" glass, in the mass, rods and tubes	—	Free	664.12		lb.
70.03	Glass in balls, rods and tubes, unworked (not being optical glass)	—	Free	664.13		lb.
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles	value	20%	664.5		sq.ft./lb.
70.05	Unworked, drawn or blown glass (including flashed glass), in rectangles	value	20%	664.3		sq.ft./lb.

## CHAPTER 70—Continued

## Glass and glassware—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked	value	20%	664.41 664.42 664.43 664.49	Float glass ... .. Plate glass ... .. Sheet glass ... .. Other ... ..	sq. ft./lb. sq. ft./lb. sq. ft./lb. sq. ft./lb.
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like	value	20%	664.91		lb.
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	value	20%	664.7		lb.
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed:					
70.09.1	Rear-view mirrors ... ..	value	35%	664.8.1		lb.
70.09.9	Other ... ..	value	20%	664.8.9		lb.
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass	value	30%	665.11.1  665.11.91 665.11.99	Beer, wine, spirit and similar bottles ... .. Other: Bottles ... .. Other ... ..	doz.  lb. lb.
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like	—	Free	664.92		lb.
70.12	Glass inners for vacuum flasks or for other vacuum vessels	value	25%	665.12		lb.
70.13	Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses	value	25%	665.2.11 665.2.12 665.2.13 665.2.2 665.2.3 665.2.4 665.2.9	Table and kitchen glassware: Of ordinary glass ... .. Of heat resisting glass ... .. Other ... .. Toilet articles ... .. Stationery glassware ... .. Ornamental glassware ... .. Other ... ..	lb. lb. lb. lb. lb. lb. lb.
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass:					
70.14.1	For road motor vehicles ... ..	value	35%	812.41.1		lb.
70.14.9	Other ... ..	value	25%	812.41.91 812.41.92 812.41.99	Chimneys for oil lamps ... .. Globes and shades ... .. Other ... ..	lb. lb. lb.
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like	value	25%	664.93		lb.
70.16	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels and similar forms	value	25%	664.6		lb.

## CHAPTER 70—Continued

## Glass and glassware—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules	value	10%	665.81		lb.
70.18	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses	—	Free	664.2		lb.
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings and similar fancy or decorative glass small wares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini)	value	45%	665.82		lb.
70.20	Glass fibre (including wool), yarns, fabrics and articles made therefrom:					
70.20.1	Glass fibre (including wool) ... ..	—	Free	664.94.1		lb.
70.20.2	Yarn of glass fibre ... ..	value	15%	651.8		lb.
70.20.9	Other ... ..	value	40%	653.8 664.94.9	Fabrics ... .. Other ... ..	sq.yd./lb. lb.
70.21	Other articles of glass ... ..	value	25%	665.89		lb.

## SECTION XIV

## PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

## CHAPTER 71

## Pearls, precious and semi-precious stones, precious metals, rolled precious metals, and articles thereof; imitation jewellery

## NOTES.

1. Subject to Note 1(a) to section VI and except as provided below, all articles consisting wholly or partly:
  - (a) Of pearls or of precious or semi-precious stones (natural, synthetic or reconstructed); or
  - (b) Of precious metal or of rolled precious metal, are to be classified within this Chapter and not within any other Chapter.
2. (a) Headings Nos. 71.12, 71.13 and 71.14 do not cover articles in which precious metal or rolled 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. 71.15 does not cover articles containing precious metal or rolled precious metal (other than as minor constituents).
3. This Chapter does not cover:
  - (a) Amalgams of precious metal, and colloidal precious metal (Chapter 28);
  - (b) Sterile surgical suture materials, dental fillings and other goods falling in Chapter 30;
  - (c) Goods falling in Chapter 32 (for example, lustres);
  - (d) Handbags and other articles falling within heading No. 42.02 or 42.03;
  - (e) Goods of heading No. 43.03 or 43.04;
  - (f) Goods falling within section XI (textiles and textile articles);
  - (g) Footwear (Chapter 64) and headgear (Chapter 65);
  - (h) Umbrellas, walking-sticks and other articles falling within Chapter 66;
  - (i) Fans and hand screens of heading No. 67.05;
  - (j) Coin (Chapter 72 or 99);
  - (l) Abrasive goods falling within headings Nos. 68.04, 68.05, 68.06 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); goods of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; machinery, mechanical appliances and electrical goods, and parts thereof, falling within section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed);
  - (m) Goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks and watches, or musical instruments);
  - (n) Arms or parts thereof (Chapter 93);
  - (o) Articles covered by Note 2 to Chapter 97;
  - (p) Articles falling within headings of Chapter 98 other than headings Nos. 98.01 and 98.12; or
  - (q) Original sculptures and statuary (heading No. 99.03), collectors' pieces (heading No. 99.05) and antiques of an age exceeding one hundred years (heading No. 99.06), other than pearls or precious or semi-precious stones.
4. (a) The expression "pearls" is to be taken to include cultured pearls.
  - (b) The expression "precious metal" means silver, gold, platinum and other metals of the platinum group.
  - (c) The expression "other metals of the platinum group" means iridium, osmium, palladium, rhodium and ruthenium.
5. For the purposes of this Chapter, any alloy (including a sintered mixture) containing precious metal is to be treated as an alloy of precious metal if, and only 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 only as an alloy of platinum.
  - (b) An alloy containing 2% or more, by weight, of gold but not platinum, or less than 2% by weight, of platinum, is to be treated only as an alloy of gold.
  - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
 For the purposes of this Note, metals of the platinum group are to be regarded as one metal and are to be treated as if they were platinum.
6. Except where the context otherwise requires, any reference in these Notes or elsewhere in this Schedule to precious metal or to any particular precious metal is to be taken to include 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 rolled precious metal or to base metal or non-metals coated or plated with precious metal.
7. The expression "rolled 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. The expression is also to be taken to cover base metal inlaid with precious metal.
8. For the purposes of heading No. 71.12, the expression "articles of jewellery" means:
  - (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, broaches, 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. 71.13, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, table-ware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
10. For the purposes of heading No. 71.16, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons, studs, cuff-links or other articles of heading No. 98.01 or dress combs, hair-slides or the like of heading No. 98.12), not incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed:
  - (a) Wholly or partly of base metal, whether or not plated with precious metal; or
  - (b) Of at least two materials (for example, wood and glass, bone and glass, bone and amber, mother of pearl and artificial plastic material), no account being taken of materials (for example, necklace strings) used only for assembly.
11. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

CHAPTER 71—Continued

Pearls, precious and semi-precious stones, precious metals, rolled precious metals and articles thereof; imitation jewellery—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification		
I—PEARLS AND PRECIOUS AND SEMI-PRECIOUS STONES								
71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)	value	50%	667.11	Unworked ... ..	carats/oz. troy		
				667.12	Worked, but not set ... ..	carats/oz. troy		
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):	value	10%	275.1	Industrial diamonds ... ..	lb.		
71.02.1				Other ... ..	50%	667.2.1	Diamonds other than industrial diamonds: Unworked ... ..	carats/oz. troy
71.02.9						667.2.2	Worked, but not set ... ..	carats/oz. troy
						667.3.1	Other: Unworked ... ..	carats/oz. troy
						667.3.2	Worked, but not set ... ..	carats/oz. troy
71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	value	50%	667.4.1	Unworked ... ..	carats/oz. troy		
				667.4.2	Worked, not set ... ..	carats/oz. troy		
71.04	Dust and powder of natural or synthetic precious or semi-precious stones	value	10%	275.21		lb.		

II—PRECIOUS METALS AND ROLLED PRECIOUS METALS, UNWROUGHT, UNWORKED OR SEMI-MANUFACTURED

71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured	value	10%	681.11.1	Unwrought ... ..	oz. troy		
				681.11.2	Semi-manufactured ... ..	oz. troy		
71.06	Rolled silver, unworked or semi-manufactured ... ..	value	10%	681.12.1	Unworked ... ..	oz. troy		
				681.12.2	Semi-manufactured ... ..	oz. troy		
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured:	—	Free	991.1	Gold bullion imported by the Central Bank and Monetary Authorities	oz. troy		
71.07.1				Other ... ..	15%	991.3		oz. troy
71.07.9								
71.08	Rolled gold on base metal or silver, unworked or semi-manufactured	value	15%	991.4		oz. troy		
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured	value	10%	681.21		oz. troy		
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	value	10%	681.22		oz. troy		
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls, and other waste and scrap, of precious metal	value	15%	285.02.1	Of silver or of platinum or of other metals of the platinum group: Of silver ... ..	oz. troy		
				285.02.9	Other ... ..	oz. troy		
				991.5	Of gold ... ..	oz. troy		

## CHAPTER 71—Continued

Pearls, precious and semi-precious stones, precious metals, rolled precious metals and articles thereof, imitation jewellery—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
III—JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES						
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal	value	60%	897.11.1 897.11.2 897.11.9	Of gold ... .. Of Silver ... .. Other ... ..	oz. troy oz. troy oz. troy
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12	value	60%	897.12.1 897.12.9	Spoons, forks and knives Other ... ..	doz./lb. lb.
71.14	Other articles of precious metal or rolled precious metal	value	60%	897.13		lb.
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	value	60%	897.14		lb.
71.16	Imitation jewellery ... ..	value	60%	897.2		lb.

## CHAPTER 72

## Coin

NOTE.

This Chapter does not cover collectors' pieces (heading No. 99.05).

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
72.01	Coin ... ..	—	Free	961.0.11 961.0.12 991.6 992.1.1 992.1.2	Coin not being legal tender (other than gold coin): Silver ... .. Base metals ... .. Gold coin ... .. Other: Silver ... .. Base metals ... ..	oz. troy cwt. oz. troy oz. troy cwt.

## 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 falling within heading No. 32.08, 32.09, 32.10 or 32.13;
- (b) Ferro-cerium or other pyrophoric alloys (heading No. 36.07);
- (c) Headgear or parts thereof falling within heading No. 65.06 or 65.07;
- (d) Umbrella frames and other goods of heading No. 66.03;
- (e) Goods falling within Chapter 71 (for example, precious metal alloys, rolled precious metal and imitation jewellery);
- (f) Articles falling within Section XVI (machinery, mechanical appliances and electrical goods);
- (g) Assembled railway or tramway track (heading No. 86.10) or other articles falling within Section XVII (vehicles, ships and boats, aircraft);
- (h) Instruments or apparatus of base metal of a kind falling within Section XVIII, including clock and watch springs;
- (i) Lead shot prepared for ammunition (heading No. 93.07) or other articles falling within Section XIX (arms and ammunition);
- (j) Articles falling within Chapter 94 (furniture and mattress supports);
- (k) Hand sieves (heading No. 96.06);
- (l) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
- (m) Buttons, pens, pencil-holders, pen nibs or other articles falling within Chapter 98.

## 2. Throughout this Schedule, the expression "parts of general use" means:

- (a) Goods described in headings Nos. 73.20, 73.25, 73.29, 73.31 and 73.32 and similar goods of other base metals;
- (b) Springs and leaves for springs, of base metal, other than clock and watch springs (heading No. 91.11); and
- (c) Goods described in headings Nos. 83.01, 83.02, 83.07, 83.09, 83.12 and 83.14.

In Chapters 73 to 82 (but not in heading No. 73.29 or 74.13) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to the Note to Chapter 83, the headings in Chapters 73 to 81 are to be taken not to apply to any goods falling within Chapter 82 or 83.

## 3. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 73 and 74):

- (a) An alloy of base metals containing more than 10 per cent, by weight, of nickel is to be classified as an alloy of nickel, except in the case of an alloy in which iron predominates by weight over each of the other metals.
- (b) Any other alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.
- (c) 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.
- (d) In this Section the term "alloy" is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting (other than cermet).

## 4. Unless the context otherwise requires, any reference in this Schedule to a base metal is to be taken to include 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. 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. 81.04 is regarded as a single base metal.

## 6. For the purposes of this Section, the expression "waste and scrap" means waste and scrap metal fit only for the recovery of metal or for use in the manufacture of chemicals.

## CHAPTER 73

## Iron and steel and articles thereof

## NOTES.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Pig iron and cast iron (heading No. 73.01):

A ferrous product containing, by weight, 1.9% or more of carbon, and which may contain one or more of the following elements within the weight limits specified:

less than 15% phosphorus,

not more than 8% silicon,

not more than 6% manganese,

not more than 30% chromium,

not more than 40% tungsten, and

an aggregate of not more than 10% of other alloy elements (for example, nickel, copper, aluminium, titanium, vanadium, molybdenum).

However, the ferrous alloys known as "non-distorting tool steels" containing, by weight, 1.9% or more of carbon and having the characteristics of steel, are to be classified as steels, under their appropriate headings.

(b) Spiegeleisen (heading No. 73.01):

A ferrous product 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 (heading No. 73.02):

Alloys of iron (other than master alloys as defined in Note 1 to Chapter 74) which are not usefully malleable and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together:

more than 8% of silicon, or

more than 30% of manganese, or

more than 30% of chromium, or

more than 40% of tungsten, or

a total of more than 10% of other alloy elements (aluminium, titanium, vanadium, copper, molybdenum, niobium or other elements, subject to a maximum content of 10% in the case of copper),

and which contain, by weight, not less than 4% in the case of ferro-alloys containing silicon, not less than 3% in the case of ferro-alloys containing manganese but no silicon or not less than 10% in other cases, of the element iron.

(d) Alloy steel (heading No. 73.15):

Steel containing, by weight, one or more elements in the following proportions:

more than 2% of manganese and silicon, taken together, or

2.00% or more of manganese, or

2.00% or more of silicon, or

0.50% or more of nickel, or

0.50% or more of chromium, or

0.10% or more of molybdenum, or

0.10% or more of vanadium, or

0.30% or more of tungsten, or

0.30% or more of cobalt, or

0.30% or more of aluminium, or

0.40% or more of copper, or

0.10% or more of lead, or

0.12% or more of phosphorus, or

0.10% or more of sulphur, or

0.20% or more of phosphorus and sulphur, taken together, or

0.10% or more of other elements, taken separately.

(e) High carbon steel (heading No. 73.15):

Steel containing, by weight, not less than 0.60% of carbon and having a content, by weight, less than 0.04% of phosphorus and sulphur taken separately and less than 0.07% of these elements taken together.

(f) Puddled bars and pilings (heading No. 73.06):

Products for rolling, forging or re-melting obtained either:

(i) By shingling balls of puddled iron to remove the slag arising during puddling, or

(ii) By roughly welding together by means of hot-rolling, packets of scrap iron or steel or puddled iron.

(g) Ingots (heading No. 73.06):

Products for rolling or forging obtained by casting into moulds.

(h) Blooms and billets (heading No. 73.07):

Semi-finished products of rectangular section, of a cross-sectional area exceeding 1,225 mm<sup>2</sup> and of such dimensions that the thickness exceeds one quarter of the width.

(i) Slabs and sheet bars (including tinplate bars) (heading No. 73.07):

Semi-finished products of rectangular section, of a thickness not less than 6 mm, of a width not less than 150 mm and of such dimensions that the thickness does not exceed one quarter of the width.

(k) Coils for re-rolling (heading No. 73.08):

Coiled semi-finished hot-rolled products, of rectangular section, not less than 1.5 mm thick, of a width exceeding 500 mm and of a weight of not less than 500 kg per piece.

(l) Universal plates (heading No. 73.09):

Products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding 5 mm but not exceeding 100 mm, and of a width exceeding 150 mm but not exceeding 1,200 mm.

(m) Hoop and strip (heading No. 73.12):

Rolled products with sheared or unshaped edges, of rectangular section, of a thickness not exceeding 6 mm, of a width not exceeding 500 mm and of such dimensions that the thickness does not exceed one tenth of the width, in straight strips, coils or flattened coils.

## CHAPTER 73—Continued

## Iron and steel and articles thereof—Continued

## (n) Sheets and plates (heading No. 73.13):

Rolled products (other than coils for re-rolling as defined in paragraph (k) above) of any thickness and, if in rectangles, of a width exceeding 500 mm.

Heading No. 73.13 is to be taken to apply, *inter alia*, to sheets or plates which have been cut to non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

## (o) Wire (heading No. 73.14):

Cold-drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 13 mm. In the case of headings Nos. 73.26 and 73.27, however, the term "wire" is deemed to include rolled products of the same dimensions.

## (p) Bars and rods (including wire rod) (heading No. 73.10):

Products of solid section which do not conform to the entirety of any of the definitions (h), (i j), (k), (l), (m), (n) and (o) above, and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other sides equal.

The expression also includes concrete reinforcing bars which apart from minor indentations, flanges, grooves or other deformations produced during the rolling process correspond to the above definition.

## (q) Hollow mining drill steel (heading No. 73.10):

Steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds 15 mm but does not exceed 50 mm, and of which the greatest internal dimension does not exceed one-third of the greatest external dimension. Other steel hollow bars are to be treated as falling within heading No. 73.18.

## (r) Angles, shapes and sections (heading No. 73.11):

Products, other than those falling within heading No. 73.16, which do not conform to the entirety of any of the definitions (h), (i j), (k), (l), (m), (n) and (o) above, and which do not have cross-sections in the form of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other two sides equal, and which are not hollow.

2. Headings Nos. 73.06 to 73.14 are to be taken not to apply to goods of alloy or high carbon steel (heading No. 73.15).
3. Iron and steel products of the kind described in any of the headings Nos. 73.06 to 73.15 inclusive, clad with another ferrous metal, are to be classified as products of the ferrous metal predominating by weight.
4. Iron obtained by electrolytic deposition is classified according to its form and dimensions with the corresponding products obtained by other processes.
5. The expression "high-pressure hydro-electric conduits of steel" (heading No. 73.19) means riveted, welded or seamless circular steel tubes or pipes and bends therefor, of an internal diameter exceeding 400 mm and of a wall thickness exceeding 10.5 mm.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms	—	Free	671.1	Spiegeleisen ... ..	ton
				671.2	Other ... ..	ton
73.02	Ferro-alloys ... ..	—	Free	671.4	Ferro-manganese ... ..	ton
				671.5	Other ... ..	ton
73.03	Waste and scrap metal of iron or steel ...	—	Free	282.0		ton
73.04	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel	—	Free	671.61		ton
73.05	Iron or steel powders; sponge iron or steel	—	Free	671.32	Iron or steel powders ... ..	ton
				671.33	Sponge iron or steel ... ..	ton
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel	—	Free	672.1	Puddled bars and pilings; blocks, lumps and similar forms ... ..	ton
				672.31	Ingots ... ..	ton
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel	—	Free	672.51		ton
73.08	Iron or steel coils for re-rolling ... ..	—	Free	672.71		ton
73.09	Universal plates of iron or steel ... ..	value	5%	674.14		ton
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel	value	10%	673.11	Wire rod ... ..	ton
				673.21	Other ... ..	ton

## CHAPTER 73—Continued

## Iron and steel and articles thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements	value	10%	673.41	Angles, shapes and sections 80 mm or more; sheet pilings ...	ton
				673.51	Other ... ..	ton
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	value	10%	675.01		ton
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled:					
73.13.1	Galvanised of a thickness less than 3 mm ...	value	25%	674.81.1		ton
73.13.9	Other ... ..	value	10%	674.11	Of a thickness more than 4.75 mm, other than tinned plates and sheets ... ..	ton
				674.21	Of a thickness not less than 3 mm and not more than 4.75 mm, other than tinned plates and sheets ... ..	ton
				674.31	Of a thickness less than 3 mm, not plated, coated, or clad ... ..	ton
				674.7	Tinned plates and sheets ... ..	ton
				674.81.9	Of a thickness less than 3 mm, plated, coated or clad (other than tinned plates and sheets)	ton
73.14	Iron or steel wire, whether or not coated, but not insulated	value	10%	677.01		ton
73.15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14	value	10%	672.34	Ingots ... ..	ton
				672.54	Blooms, billets, slabs, sheet bars and roughly forged pieces ... ..	ton
				672.74	Coils for re-rolling ... ..	ton
				673.14	Wire rod ... ..	ton
				673.24	Bars and rods (excluding wire rod) and hollow mining drill steel ... ..	ton
				673.44	Angles, shapes and sections, 80 mm or more, and sheet piling ... ..	ton
				673.54	Angles, shapes and sections, less than 80 mm ... ..	ton
				674.15	Sheets and plates, more than 4.75 mm in thickness, and universal plates ... ..	ton
				674.24	Sheets and plates, 3 mm or more but not more than 4.75 mm in thickness ... ..	ton
				674.34	Sheets and plates, less than 3 mm in thickness, not plated, coated or clad ... ..	ton
				674.84	Sheets and plates, less than 3 mm in thickness, plated, coated or clad	ton
				675.04	Hoop and strip ... ..	ton
677.04	Wire ... ..	ton				
73.16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails	value	10%	676.1	Rails ... ..	ton
				676.2	Other ... ..	ton
73.17	Tubes and pipes, of cast iron ... ..	value	10%	678.1.1	Not exceeding six inches in diameter ... ..	ton
				678.1.2	Exceeding six inches in diameter	ton
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits	value	10%	672.9	Blanks for tubes and pipes ... ..	ton
				678.2	"Seamless" tubes and pipes ... ..	ton
				678.3	Other ... ..	ton

## CHAPTER 73—Continued

## Iron and steel and articles thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
73.19	High-pressure hydro-electric conduits of steel, whether or not reinforced	value	10%	678.4		ton
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel	value	10%	678.5.1 678.5.2 678.5.9	Cast iron: Not exceeding six inches in diameter ... .. Exceeding six inches in diameter ... .. Other ... ..	ton ton ton
73.21	Structures and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	value	30%	691.1		ton
73.22	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	value	25%	692.11.1 692.11.9	For liquid ... .. Other ... ..	cwt. cwt.
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods	value	25%	692.21.1 692.21.9	Cans ... .. Other ... ..	cwt. cwt.
73.24	Containers, of iron or steel, for compressed or liquefied gas	value	22%	692.31.		cwt.
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	value	20%	693.11		cwt.
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel	value	25%	693.2		cwt.
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire	value	20%	693.31.1 693.31.9	Wire netting and wire mesh ... .. Other ... ..	cwt. cwt.
73.28	Expanded metal, of iron or steel	value	20%	693.41		cwt.
73.29	Chain and parts thereof, of iron or steel:					
73.29.1	Transmission chain ... ..	value	5%	698.3.1		cwt.
73.29.9	Other ... ..	value	15%	698.3.9		cwt.
73.30	Anchors and grapnels and parts thereof, of iron or steel	value	15%	698.4		cwt.
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper	value	15%	694.11.1 694.11.9	Nails, tacks and staples ... .. Other ... ..	cwt. cwt.

CHAPTER 73—Continued

Iron and steel and articles thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), or iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel	value	15%	694.21		cwt.
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stiletos, of iron or steel	value	20%	698.51		lb.
73.34	Pins (excluding hat pins and other ornamented pins and drawing pins), hairpins and curling grips, of iron or steel	value	20%	698.52		lb.
73.35	Springs and leaves for springs, of iron or steel:					
73.35.1	For road motor vehicles ... ..	value	35%	698.61.1		lb.
73.35.9	Other ... ..	value	20%	698.61.9		lb.
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel	value	45%	697.11.11 697.11.12  697.11.21 697.11.22 697.11.23	Stoves, grates and ranges: Gas ... .. Other ... .. Parts: For 697.11.11 ... .. For 697.11.12 ... .. 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 Commerce ...	No./cwt. No./cwt.  cwt. cwt.  cwt.
				697.11.9	Other ... ..	cwt.
73.37	Boilers (excluding boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	value	10%	812.1		cwt.
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel	value	25%	697.21 812.3	Domestic articles and parts thereof Sanitary ware for indoor use and parts thereof	lb. lb.
73.39	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel	value	25%	697.91		lb.
73.40	Other articles of iron or steel ... ..	value	25%	679.1 679.2 679.3 698.91	Iron castings in the rough state Steel castings in the rough state Steel and iron forgings (including drop forgings) in the rough state Other ... ..	cwt. cwt. cwt. lb.

CHAPTER 74

Copper and articles thereof

NOTES.

1. For the purposes of heading No. 74.02, the expression "master alloys" means alloys (except copper phosphide (phosphor copper) containing more than 8% by weight of phosphorus) containing with other alloy elements more than 10% by weight of copper, not usefully malleable and commonly used as raw material in the manufacture of other alloys or as de-oxidants, desulphurising agents or for similar uses in the metallurgy of non-ferrous metals.  
(Copper phosphide (phosphor copper) containing more than 8% by weight of phosphorus falls within Chapter 28 and not within this Chapter).
2. In this Chapter the following expressions have the meanings hereby assigned to them:
  - (a) Wire (heading No. 74.03):  
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.
  - (b) Wrought bars, rods, angles, shapes and sections (heading No. 74.03):  
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one-tenth of the width. Also 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 falling within other headings.  
Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, wire-rod or tubes, are however to be taken to be unwrought copper of heading No. 74.01.
  - (c) Wrought plates, sheets and strip (heading No. 74.04):  
Flat-surfaced, wrought products (coiled or not), or which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness exceeds 0.15 mm but does not exceed one tenth of the width.  
Heading No. 74.04 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.
3. Heading No. 74.07 is to be taken to apply, *inter alia*, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, treaded, drilled, waisted, cone-shaped or finned. Head No. 74.08 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap	—	Free	283.12 284.02 682.11 682.12	Copper matte ... Copper waste and scrap ... Unrefined copper ... Refined copper ...	cwt. cwt. cwt. cwt.
74.02	Master alloys ... ..	—	Free	682.13		cwt.
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire	value	10%	682.21		cwt.
74.04	Wrought plates, sheets and strip, of copper	value	10%	682.22		cwt.
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm	value	15%	682.23		lb.
74.06	Copper powders and flakes ... ..	value	10%	682.24		lb.
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper	value	10%	682.25		cwt.
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper	value	10%	682.26		cwt.
74.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of copper, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	value	25%	692.12		cwt.
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	value	20%	693.12.1 693.12.9	For electrical use ... Other ...	cwt. cwt.

## CHAPTER 74—Continued

## Copper and articles thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire	value	20%	693.32		cwt.
74.12	Expanded metal, of copper	value	20%	693.42		cwt.
74.13	Chain and parts thereof, of copper	value	15%	698.81.1 698.81.9	Transmission chain ... Other ...	cwt. cwt.
74.14	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper	value	15%	694.12		cwt.
74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper	value	15%	694.22		cwt.
74.16	Springs, of copper	value	20%	698.62		lb.
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper	value	25%	697.12		lb.
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper	value	25%	697.22.1 697.22.9	Domestic articles ... Other ...	lb. lb.
74.19	Other articles of copper	value	25%	698.92		lb.

## CHAPTER 75

## Nickel and articles thereof

## NOTES.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Wire (heading No. 75.02):

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(b) Wrought bars, rods, angles, shapes and sections (heading No. 75.02):

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) Wrought plates, sheets and strip (heading No. 75.03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness does not exceed one tenth of the width.

Heading No. 75.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 75.04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

CHAPTER 75—Continued

Nickel and articles thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap	—	Free	283.22	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy ...	cwt.
				284.03	Nickel waste and scrap ...	cwt.
				683.1	Unwrought nickel ...	cwt.
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire	value	10%	683.21		lb.
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes	value	10%	683.22		lb.
75.04	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel	value	10%	683.23		lb.
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	value	5%	683.24		lb.
75.06	Other articles of nickel ...	value	25%	698.93.1	Structures and fabricated parts of structures ...	lb.
				698.93.2	Reservoirs, vats and other containers ...	lb.
				698.93.3	Woven wire and expanded metal of nickel ...	lb.
				698.93.4	Nails, tacks, nuts, bolts, screws, etc. ...	lb.
				698.93.5	Household articles ...	lb.
				698.93.6	Sanitary articles ...	lb.
				698.93.9	Other ...	lb.

CHAPTER 76

Aluminium and articles thereof

NOTES.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

- (a) Wire (heading No. 76.02):  
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm
- (b) Wrought bars, rods, angles, shapes and sections (heading No. 76.02):  
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).
- (c) Wrought plates, sheets and strip (heading No. 76.03):  
Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness exceeds 0.20 mm but does not exceed one tenth of the width.  
Heading No. 76.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 76.06 is to be taken to apply, *inter alia*, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or flined. Heading No. 76.07 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
76.01	Unwrought aluminium; aluminium waste and scrap	value	5%	284.04	Aluminium waste and scrap ...	cwt.
				684.1	Unwrought aluminium ...	cwt.
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire	value	10%	684.21		cwt.

## CHAPTER 76—Continued

## Aluminium and articles thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
76.03	Wrought plates, sheets and strip, of aluminium	value	10%	684.22.1 684.22.2 684.22.9	Corrugated sheets ... Flat sheets ... Other ...	cwt. cwt. cwt.
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm	value	10%	684.23		cwt.
76.05	Aluminium powders and flakes ...	value	10%	684.24		cwt.
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium	value	15%	684.25		cwt.
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium	value	15%	684.26		cwt.
76.08	Structures and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frame-works, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium	value	40%	691.2		cwt.
76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	value	25%	692.13.1 692.13.9	For liquids ... Other ...	cwt. cwt.
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods	value	25%	692.22		cwt.
76.11	Containers, of aluminium, for compressed or liquefied gas	value	30%	692.32		cwt.
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	value	20%	693.13.1 693.13.9	For electrical use ... Other ...	cwt. cwt.
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	value	20%	693.33		cwt.
76.14	Expanded metal, of aluminium ...	value	20%	693.43		cwt.
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium	value	30%	697.23.1 697.23.2	Domestic articles and parts thereof Sanitary ware for indoor use and parts thereof ...	lb. lb.
76.16	Other articles of aluminium ...	value	25%	698.94.1 698.94.2 698.94.3 698.94.4 698.94.9	Chains ... Nails, tacks, staples ... Bolts, nuts, washers, rivets and similar articles ... Needles and pins ... Other ...	lb. lb. lb. lb. lb.

## CHAPTER 77

## Magnesium and beryllium and articles thereof

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
77.01	Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap	—	Free	284.05 689.31	Magnesium waste and scrap ... Unwrought magnesium ...	lb. cwt.
77.02	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	value	10%	689.32		cwt.
77.03	Other articles of magnesium ... ..	value	25%	698.95		cwt.
77.04	Beryllium, unwrought or wrought, and articles of beryllium	—	Free	689.33.1 689.33.2 689.33.9	Waste and scrap ... .. Unwrought ... .. Other ... ..	cwt. cwt. cwt.

## CHAPTER 78

## Lead and articles thereof

## NOTES.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Wire (heading No. 78.02):

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(b) Wrought bars, rods, angles, shapes and sections (heading No. 78.02):

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) Wrought plates, sheets and strip (heading No. 78.03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1,700g/m<sup>2</sup>.

Heading No. 78.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 78.05 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap	—	Free	284.06 685.1.1 685.1.9	Lead waste and scrap ... .. Unwrought lead: Printing type metal ... .. Other ... ..	cwt. cwt. cwt.
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire	value	10%	685.21		cwt.
78.03	Wrought plates, sheets and strip, of lead ... ..	value	10%	685.22		cwt.
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1,700g/m <sup>2</sup> ; lead powders and flakes	value	10%	685.23		cwt.

## CHAPTER 78—Continued

## Lead and articles thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead	value	10%	685.24		cwt.
78.06	Other articles of lead ... ..	value	25%	698.96.1 698.96.9	Containers ... .. Other ... ..	cwt. cwt.

## CHAPTER 79

## Zinc and articles thereof

## NOTES.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Wire (heading No. 79.02):

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(b) Wrought bars, rods, angles, shapes and sections (heading No. 79.02):

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-sealing).

(c) Wrought plates, sheets and strip (heading No. 79.03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness does not exceed one tenth of the width.

Heading No. 79.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 79.04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
79.01	Unwrought zinc; zinc waste and scrap ... ..	—	Free	284.07 686.1	Zinc waste and scrap ... .. Unwrought zinc ... ..	cwt. cwt.
79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire	value	10%	686.21		cwt.
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes	value	10%	284.08 686.22	Zinc dust (blue powder) ... .. Other ... ..	cwt. cwt.
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc	value	10%	686.23		cwt.
79.05	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc	value	20%	691.3		cwt.
79.06	Other articles of zinc ... ..	value	25%	698.97.1 698.97.2 698.97.3 698.97.4 698.97.5 698.97.9	Reservoirs, vats, drums, etc., not fitted with mechanical or thermal equipment ... .. Tubular containers for packing pharmaceutical products, etc. ... .. Woven wire (including wire gauge, wire cloth) and expanded metal ... .. Zinc nails, tacks, nuts, bolts, screws and similar articles ... .. Household and sanitary articles ... .. Other ... ..	cwt. cwt. cwt. cwt. cwt. cwt.

## CHAPTER 80

## Tin and articles thereof

## NOTES.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Wire (heading No. 80.02):

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm

(b) Wrought bars, rods, angles, shapes and sections (heading No. 80.02):

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm, and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) Wrought plates, sheets and strip (heading No. 80.03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, of which the thickness does not exceed one-tenth of the width, and which are of a weight exceeding 1kg/m<sup>2</sup>.

Heading No. 80.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 80.05 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
80.01	Unwrought tin; tin waste and scrap ...	—	Free	284.09	Tin waste and scrap ...	cwt.
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire	value	10%	687.1 687.21.1 687.21.9	Unwrought tin ... Soldier ... Other ...	cwt. cwt. cwt.
80.03	Wrought plates, sheets and strip, of tin ...	value	10%	687.22		cwt.
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1kg/m <sup>2</sup> ; tin powders and flakes	value	10%	687.23		cwt.
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin	value	10%	687.24		cwt.
80.06	Other articles of tin ...	value	25%	698.98.1 698.98.2 698.98.9	Vats, reservoirs, drums and other containers (not fitted with mechanical or thermal equipment) ... Household articles and table ware Other ...	cwt. cwt. cwt.

## CHAPTER 81

## Other base metals employed in metallurgy and articles thereof

## NOTE.

Heading No. 81.04 is to be taken to apply only to the following base metals; bismuth, cadmium, cobalt, chromium, gallium, germanium, hafnium, indium, manganese, niobium (columbium), rhenium, antimony, titanium, thorium, thallium, uranium depleted in U235, vanadium, zirconium. The heading also covers cobalt mattes, cobalt speiss and other intermediate products of cobalt metallurgy, and cermets.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
81.01	Tungsten (wolfram), unwrought or wrought, and articles thereof	—	Free	689.41		cwt.
81.02	Molybdenum, unwrought or wrought, and articles thereof	—	Free	689.42		cwt.
81.03	Tantalum, unwrought or wrought, and articles thereof	—	Free	689.43		cwt.
81.04	Other base metals, unwrought or wrought, and articles thereof; cermets, unwrought or wrought, and articles thereof	—	Free	688.0 689.5	Uranium depleted in U235 and thorium ... Other ...	cwt. cwt.

## CHAPTER 82

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

## NOTES.

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicule and chiropody sets, and goods classified in headings Nos. 82.07 and 82.15, the present Chapter covers only articles with a blade, working edge, working surface or other working part of:
  - (a) Base metal;
  - (b) Metal carbides;
  - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; 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.
2. Parts of base metal of the articles falling in the headings 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. 84.48). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.  
Cutting plates for electric hair clippers are to be classified in heading No. 82.13 and blades and heads for electric shavers are to be classified in heading No. 82.11.
3. Sets (other than manicule or chiropody sets (heading No. 82.13)) comprising an assortment of tools, cutlery, spoons, forks or other articles of a kind falling within the different headings of this Chapter, fitted in cabinets, boxes, cases or the like, are to be classified as that one of the constituent articles which is chargeable with the highest rate of duty.
4. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes, and similar containers imported separately are to be classified under the appropriate headings.

## Additional Note.

- (i) For the purposes of sub-heading No. 82.04.1, the expression "household tools" is to be taken to apply, *inter alia*, to flat irons (not electric), bottle openers, nut-crackers, shoe horns, pastry cutters and jiggers, cheese slicers, vegetable slicers and mashers, cream and egg whisks, ice picks.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
82.01	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry	—	Free	695.1		cwt.
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades)	value	10%	695.21		cwt.
82.03	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps	value	10%	695.22		cwt.
82.04	Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated);					
82.04.1	Household tools	value	25%	695.23.1		cwt.
82.04.9	Other	value	10%	695.23.9		cwt.
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits	value	10%	695.24		cwt.

## CHAPTER 82—Continued

## Tools, implements, cutlery, spoons and forks, of base metal; parts thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
82.06	Knives and cutting blades, for machines or for mechanical appliances:					
82.06.1	For household appliances and lawn mowers ...	value	25%	695.25.11 695.25.12	For household appliances ... For lawn mowers ...	... cwt. ... cwt.
82.06.9	Other ... ..	value	10%	695.25.9		cwt.
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	value	10%	695.26		cwt.
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	value	25%	719.41.1 719.41.9	Ice cream freezers ... Other ...	... cwt. ... cwt.
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06:					
82.09.1	For use in agriculture, horticulture or industry	value	5%	696.01.1		lb.
82.09.9	Other ... ..	value	25%	696.01.91 696.01.99	Table and kitchen ... Other ...	... lb. ... lb.
82.10	Knife blades:					
82.10.1	For use in agriculture, horticulture or industry	value	5%	696.02.1		lb.
82.10.9	Other ... ..	value	25%	696.02.91 696.02.99	Table and kitchen ... Other ...	... lb. ... lb.
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips)	value	25%	696.03.1 696.03.2	Razor blades and blanks ... Razors ...	... lb. ... lb.
82.12	Scissors (including tailors' shears), and blades therefor:					
82.12.1	For use in agriculture, horticulture or industry including tailors' and dressmakers' shears	value	5%	696.04.1 696.04.2	Tailors' and dressmakers' shears ... Other ...	... lb. ... lb.
82.12.9	Other ... ..	value	25%	696.04.9		lb.
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files):					
82.13.1	For use in agriculture, horticulture or industry	value	5%	696.05.1		lb.
82.13.9	Other ... ..	value	25%	696.05.9		lb.
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware	value	25%	696.06		lb.
82.15	Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14:					
82.15.1	For use in agriculture, horticulture or industry	value	5%	696.07.1		lb.
82.15.9	Other ... ..	value	25%	696.07.9		lb.

## CHAPTER 83

## Miscellaneous articles of base metal

NOTE.  
In this Chapter a reference to parts of articles is in no case to be taken as applying to cables, chains, nails, bolts, nuts, screws, springs or other articles of iron or steel of a kind described in heading No. 73.25, 73.29, 73.31, 73.32 or 73.35, nor to similar articles of other base metals (Chapters 74 to 81 inclusive).

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal	value	20%	698.11.1 698.11.9	Of iron or steel ... Other ...	... cwt. ... cwt.
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coach-work, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like	value	20%	698.12.1 698.12.9	Of iron or steel ... Other ...	... cwt. ... cwt.
83.03	Safes; strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal	value	25%	698.2		... cwt.
83.04	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03	value	30%	895.11		... cwt.
83.05	Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal	value	25%	895.12		... lb.
83.06	Statuettes and other ornaments of a kind used indoors, of base metal	value	45%	697.92		... lb.
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85.22)	value	25%	812.42.1 812.42.2 812.42.9	Lamps, complete electric ... Lamps, complete non-electric ... Other ...	... No./lb. ... No./lb. ... lb.
83.08	Flexible tubing and piping, of base metal	value	10%	698.82		... cwt.
83.09	Clasps, frames with clasps for hand-bags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal	value	10%	698.53		... lb.
83.10	Beads and spangles, of base metal	value	10%	698.83		... lb.
83.11	Bells and gongs, non-electric, of base metal, and parts thereof of base metal	value	20%	698.84		... lb.
83.12	Photograph, picture and similar frames, of base metal; mirrors of base metal	value	25%	697.93		... lb.

CHAPTER 83—Continued

Miscellaneous articles of base metal—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal:					
83.13.1	Crown corks and bottle caps ... ..	value	30%	698.85.1	Crown corks ... ..	lb.
				698.85.2	Bottle caps ... ..	lb.
83.13.9	Other ... ..	value	10%	698.85.9	Other ... ..	lb.
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal	value	25%	698.86		cwt.
83.15	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	value	25%	698.87.1 698.87.9	Arc welding electrodes Other ... ..	cwt. cwt.

## SECTION XVI

## MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF

## NOTES.

1. This Section does not cover:
  - (a) Transmission, conveyor or elevator belts or belting, of artificial plastic material of Chapter 39, or of vulcanised rubber (heading No. 40.10); or other articles of a kind used on machinery, mechanical or electrical appliances, of unhardened vulcanised rubber (for example, washers) (heading No. 40.14);
  - (b) Articles of leather or of composition leather (heading No. 42.04) or of furskin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for industrial purposes;
  - (c) Bobbins, spools, cops, cones, cores, reels and similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
  - (d) Perforated cards of paper or paperboard for Jacquard or similar machines, falling within heading No. 48.21;
  - (e) Transmission, conveyor or elevator belts of textile material (heading No. 59.16) or other articles of textile material of a kind commonly used in machinery or plant (heading No. 59.17);
  - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of heading No. 71.02 or 71.03, or articles wholly of such stones of heading No. 71.15;
  - (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
  - (h) Endless belts of metal wire or strip (Section XV);
  - (i) Articles falling within Chapter 82 or 83;
  - (j) Vehicles, aircraft, ships or boats, of Section XVII;
  - (k) Articles falling within Chapter 90;
  - (l) Clocks, watches and other articles falling within Chapter 91;
  - (m) Interchangeable tools of heading No. 82.05 and brushes of a kind used as parts of machines of heading No. 96.02; similar interchangeable 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. 68.04 or 69.09); or
  - (n) Articles falling within Chapter 97.
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 described in headings Nos. 84.64, 85.23, 85.24, 85.25 and 85.27) are to be classified according to the following rules:
  - (a) Goods of a kind described in any of the headings of Chapters 84 and 85 (other than headings Nos. 84.65 and 85.28) 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 falling within the same heading (including a machine falling within heading No. 84.59 or 85.22) are to be classified with the machines of that kind. However, goods which are equally suitable for use principally with the goods of headings Nos. 85.13 and 85.15 are to be classified in heading No. 85.13.
  - (c) All other parts are to be classified in heading No. 84.65 or 85.28.
3. Unless the headings otherwise require, 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. Motors and transmission, conveyor or elevator belts, for machinery or appliances to which they are fitted, or, if packed separately for convenience of transport, which are clearly intended to be fitted to or mounted on a common base with the machine or appliance with which they are imported, are to be classified under the same heading as such machinery or appliances.
5. For the purposes of these Notes, the expression "machine" means any machine, apparatus, or appliance of a kind falling within Section XVI.

## CHAPTER 84

## Boilers, machinery and mechanical appliances; parts thereof

## NOTES.

## 1. This Chapter does not cover:

- (a) Millstones, grindstones and other articles falling within Chapter 68;
- (b) Appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69);
- (c) Laboratory glassware of heading No. 70.17; machinery and appliances and parts thereof, of glass (heading No. 70.20 or 70.21);
- (d) Articles falling within heading No. 73.36 or 73.37 and similar articles of other base metals (Chapters 74 to 81); or
- (e) Tools for working in the hand of heading No. 85.05 or electro-mechanical domestic appliances of heading No. 85.06.

## 2. Subject to the operation of Notes 3 and 4 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.21 and at the same time to a description in one or other of the headings Nos. 84.22 to 84.60, is to be classified under the appropriate heading of the former group and not the latter.

Heading No. 84.17 is, however, to be taken not to apply to:

- (a) Germination plant, incubators and brooders (heading No. 84.28);
- (b) Grain dampening machines (heading No. 84.29);
- (c) Diffusing apparatus for sugar juice extraction (heading No. 84.30);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 84.40); or
- (e) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading No. 84.19 is to be taken not to apply to:

- (a) Sewing machines for closing bags or similar containers (heading No. 84.41); or
- (b) Office machinery of heading No. 84.54.

## 3. (A) For the purposes of heading No. 84.53, the expression "automatic data processing machines" means:

- (a) Digital machines having storages capable of storing not only the processing programme or programmes and the data to be processed but also a programme for translating the formal programming language in which the programmes are written into machine language. These machines must have a main storage which is directly accessible for the execution of a programme and which has a capacity at least sufficient to store those parts of the processing and translating programmes and the data immediately necessary for the current processing run. They must also be able themselves, on the basis of the instructions contained in the initial program, to modify, by logical decision, its execution during the processing run;

- (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 a 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 imported separately are also to be classified in heading No. 84.53.

4. Heading No. 84.62 is to be taken to apply, *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, which ever is less. Other steel balls are to be classified under heading No. 73.40.

## 5. 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 whose principal purpose 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. 84.59. Heading No. 84.59 is also to be taken to cover 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.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	value	5%	711.1.1 711.1.2	Complete ... .. Parts ... ..	No./cwt. cwt.
84.02	Auxiliary plant for use with boilers of heading No. 84.01 (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units	value	5%	711.2		cwt.
84.03	Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers	value	5%	719.11		cwt.

## CHAPTER 84—Continued

## Boilers, machinery and mechanical appliances; parts thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
84.04	Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers	value	5%	711.31		No./cwt.
84.05	Steam and other vapour power units not incorporating boilers	value	5%	711.32.1 711.32.2 711.32.3 711.32.4	Steam turbines ... Parts for 711.32.1 ... Other, complete ... Other, parts ...	No./cwt. cwt. No./cwt. cwt.
84.06	Internal combustion piston engines:					
84.06.1	For aircraft ...	value	10%	711.41.1 711.41.2	Complete units ... Parts for 711.41.1 ...	No./cwt. cwt.
84.06.2	For road motor vehicles ...	value	30%	711.5.111 711.5.112 711.5.121 711.5.122	Spark-ignition engines, complete Parts for 711.5.111 ... Compression-ignition engines, complete (diesel and semi-diesel) ... Parts for 711.5.121 ...	No./cwt. cwt. No./cwt. cwt.
84.06.3	For marine craft ...	value	25%	711.5.211 711.5.212 711.5.221 711.5.222	Spark-ignition engines, complete Parts for 711.5.211 ... Compression-ignition engines, complete (diesel and semi-diesel) ... Parts for 711.5.221 ...	No./cwt. cwt. No./cwt. cwt.
84.06.9	Other ...	value	15%	711.5.911 711.5.912 711.5.915 711.5.921 711.5.922 711.5.925	Spark-ignition engines: Stationary industrial ... Other ... Parts ... Compression-ignition engines: Stationary industrial ... Other ... Parts ...	No./cwt. No./cwt. cwt. No./cwt. No./cwt. cwt.
84.07	Hydraulic engines and motors (including water wheels and water turbines)	value	5%	711.81.1 711.81.2	Complete units ... Parts ...	No./cwt. cwt.
84.08	Other engines and motors:					
84.08.1	For aircraft ...	value	10%	711.42.1 711.42.2	Complete units ... Parts ...	No./cwt. cwt.
84.08.2	Gas turbines other than for aircraft ...	value	5%	711.6.1 711.6.2	Complete units ... Parts ...	No./cwt. cwt.
84.08.3	For marine craft ...	value	25%	711.89.11 711.89.12	Complete units ... Parts ...	No./cwt. cwt.
84.08.9	Other ...	value	15%	711.89.91 711.89.92	Complete units ... Parts ...	No./cwt. cwt.
84.09	Mechanically propelled road rollers ...	value	5%	718.41.1 718.41.2	Complete units ... Parts ...	No./cwt. cwt.
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds:					
84.10.1	Pumps for road motor vehicles, marine engines or aircraft	value	30%	719.21.11 719.21.12 719.21.21 719.21.22 719.21.31 719.21.32	For road motor vehicles ... Parts for 719.21.11 ... For marine engines ... Parts for 719.21.21 ... For aircraft engines ... Parts for 719.21.31 ...	No./lb. lb. No./lb. lb. No./lb. lb.
84.10.9	Other ...	value	10%	719.21.91 719.21.92 719.21.93 719.21.94 719.21.99	For industry ... For agriculture and irrigation ... For domestic purposes ... Parts for 719.21.91 ... Other ...	No./lb. No./lb. No./lb. lb. lb.

CHAPTER 84—Continued

Boilers, machinery and mechanical appliances; parts thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like:					
84.11.1	Compressors for refrigerators or refrigerating equipment	value	35%	719.22.1		cwt.
84.11.9	Other ... ..	value	15%	719.22.9		cwt.
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	value	30%	719.12.11	Complete units, assembled, of cooling capacity exceeding 35,000 BTU ... ..	No./cwt.
				719.12.12	Parts for 719.12.11 ... ..	cwt.
				719.12.21	Complete units, assembled, of cooling capacity not exceeding 35,000 BTU ... ..	No./cwt.
				719.12.22	Parts for 719.12.21 ... ..	cwt.
				719.12.3	Parts 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 Commerce ... ..	cwt.
84.13	Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	value	5%	719.13		cwt.
84.14	Industrial and laboratory furnaces and ovens, non-electric	value	5%	719.14		cwt.
85.15	Refrigerators and refrigerating equipment (electrical and other)	value	35%		Refrigerators and refrigerating equipment, other than domestic refrigerators:	
					Refrigerators:	
				719.15.11	Electric, not exceeding one horse power, complete units	No./cwt.
				719.15.12	Parts for 719.15.11 ... ..	cwt.
				719.15.13	Electric, exceeding one horse power, complete units ... ..	No./cwt.
				719.15.14	Parts for 719.15.13 ... ..	cwt.
				719.15.15	Other, non-electrical ... ..	No./cwt.
				719.15.16	Parts for 719.15.15 ... ..	cwt.
				719.15.21	Water and beverage coolers ... ..	No./cwt.
				719.15.22	Parts for 719.15.21 ... ..	cwt.
				719.15.9	Other ... ..	cwt.
				719.42.1	Domestic refrigerators, non-electrical, complete ... ..	No./cwt.
				719.42.2	Parts for domestic refrigerators, non-electrical ... ..	cwt.
				719.42.3	Parts for domestic refrigerators, non-electrical, 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 Commerce ... ..	cwt.
				725.01.1	Domestic refrigerators, electrical, complete ... ..	No./cwt.
				725.01.2	Parts for domestic refrigerators, electrical ... ..	cwt.
				725.01.3	Parts for domestic refrigerators, electrical, 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 Commerce ... ..	cwt.

## CHAPTER 84—Continued

## Boilers, machinery and mechanical appliances; parts thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	value	5%	719.61		cwt.
84.17	Machinery, plant and similar 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, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:					
84.17.1	Instantaneous or storage water heaters, non-electrical, for domestic use	value	30%	719.43		lb.
84.17.9	Other ... ..	value	5%	719.19.1 719.19.2 719.19.9	For distilling and rectifying spirits For oil refining ... .. Other ... ..	cwt. cwt. cwt.
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:					
84.18.1	Spin dryers for domestic use ... ..	value	30%	719.23.1		No./lb.
84.18.2	Oil and air filters for motor vehicles ... ..	value	35%	719.23.2		lb.
84.18.9	Other ... ..	value	5%	712.31 719.23.9	Cream separators ... .. Other ... ..	cwt. cwt.
84.19	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; dish washing machines:					
84.19.1	Dish washing machines for domestic use ... ..	value	30%	719.62.1		No./lb.
84.19.9	Other ... ..	value	5%	719.62.91 719.62.99	For canning and packaging ... .. Other ... ..	cwt. cwt.
84.20	Weighing machinery (excluding balances of a sensitivity of 5cg or better), including weight-operated counting and checking machines; weighing machine weights of all kinds	value	30%	719.63.1 719.63.9	For industrial use ... .. Other ... ..	cwt. lb.
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:					
84.21.1	Fire extinguishers; mechanical appliances for projecting, dispersing or spraying liquids or powders, for use in agriculture	—	Free	719.64.1 719.64.2	Fire extinguishers ... .. Other ... ..	No./cwt. No./cwt.
84.21.2	Syringes, sprays and powder distributors, for domestic use	value	25%	719.64.3		lb.
84.21.3	Mechanical windscreen washing devices for road motor vehicles	value	35%	719.64.4		lb.
84.21.9	Other ... ..	value	5%	719.64.9		cwt.

## CHAPTER 84—Continued

## Boilers, machinery and mechanical appliances; part thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification								
84.22	Lifting, handling, loading or unloading machinery, telfers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23	value	5%	719.31.1	Portable jacks for road motor vehicles	cwt.								
				719.31.9	Other ... ..	cwt.								
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments)	value	5%	718.42.1	Oil mining machinery ...	cwt.								
				718.42.2	Other mining machinery ...	cwt.								
				718.42.9	Other ... ..	cwt.								
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, barrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers	value	5%	712.1.11	Ploughs, complete ...	No./cwt.								
				712.1.12	Parts for 712.1.11 ...	cwt.								
				712.1.21	Harrows, cultivators and other machinery for tillage of the soil	No./cwt.								
				712.1.22	Parts for 712.1.21 ...	cwt.								
				712.1.31	Seed and fertiliser distributors ...	No./cwt.								
				712.1.32	Parts for 712.1.31 ...	cwt.								
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29):	value	5%	712.1.9	Other ... ..	cwt.								
				84.25.1	Lawn mowers ... ..	value	25%	712.2.11	Complete units ...	No./cwt.				
								712.2.12	Parts for 712.2.11 (excluding blades) ...	cwt.				
								84.25.9	Other ... ..	value	5%	712.2.9	Other ... ..	cwt.
												84.26	Dairy machinery (including milking machines) ... ..	value
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like	value	5%	712.91	Other ... ..	cwt.								
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	value	5%	712.99.11	Small mills for crushing seeds and cakes ...	No./cwt.								
				712.99.12	Parts for 712.99.11 ...	cwt.								
				712.99.2	Poultry incubators ...	cwt.								
				712.99.3	Bee-keeping machines ...	cwt.								
712.99.9	Other ... ..	cwt.												
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables	value	5%	718.31	Other ... ..	cwt.								
84.30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing	value	5%	718.39.1	Sugar machinery ...	cwt.								
				718.39.2	Brewing machinery ...	cwt.								
				718.39.9	Other ... ..	cwt.								

## CHAPTER 84—Continued

## Boilers, machinery and mechanical appliances; parts thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard	value	5%	718.11		cwt.
84.32	Book-binding machinery, including book-sewing machines	value	5%	718.21		cwt.
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	value	5%	718.12		cwt.
84.34	Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	value	5%	718.22		cwt.
84.35	Other printing machinery; machines for uses ancillary to printing	value	5%	718.29		cwt.
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibers; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines	value	5%	717.11		cwt.
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines	value	5%	717.12		cwt.
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles)	value	5%	717.13		cwt.
84.39	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks	value	5%	717.14		cwt.

CHAPTER 84—Continued

Boilers, machinery and mechanical appliances; parts thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wall-paper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:					
84.40.1	Washing machines, ironing machines, drying machines, wringers and mangles, for domestic use ... ..	value	30%	725.02.1 725.02.2 717.15.1	Washing machines, complete units Parts for 725.02.1 ... .. Ironing machines, drying machines, wringers and mangles ... ..	No./lb. lb. cwt.
84.40.9	Other ... ..	value	5%	717.15.9		cwt.
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles	value	5%	717.3.1 717.3.2 717.3.9	Sewing machines, complete ... Parts for 717.3.1 ... .. Other ... ..	No./cwt. cwt. cwt.
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)	value	5%	717.2		cwt.
84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries	value	5%	715.21		cwt.
84.44	Rolling mills and rolls therefor ... ..	value	5%	715.22		cwt.
84.45	Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50	value	5%	715.1		cwt.
84.46	Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49	value	5%	719.51		cwt.
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49	value	5%	719.52.1 719.52.2 719.52.9	Sawmilling machines ... .. Woodworking machines ... .. Other ... ..	cwt. cwt. cwt.
84.48	Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening die-heads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand	value	5%	719.54.1 719.54.2 719.54.9	Parts for sawmilling machines ... Parts for woodworking machines ... Other ... ..	cwt. cwt. cwt.
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor	value	10%	719.53		lb.
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances	value	5%	715.23		lb.



## CHAPTER 84—Continued

## Boilers, machinery and mechanical appliances; parts thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping 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	value	5%	718.51		cwt.
84.57	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	value	5%	718.52		cwt.
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	value	30%	719.65		cwt.
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter	value	5%	711.7 719.8	Nuclear reactors ... Other ...	cwt. cwt.
84.60	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	value	5%	719.91		cwt.
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves	value	15%	719.92		cwt.
84.62	Ball, roller or needle roller bearings ...	value	15%	719.7		lb.
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings:					
84.63.1	For marine engines, road motor vehicles and aircraft	value	30%	719.93.11 719.93.12 719.93.13	For marine engines ... For road motor vehicles ... For aircraft ...	cwt. cwt. cwt.
84.63.9	Other ...	value	5%	719.93.9		cwt.
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings	value	15%	719.94		cwt.
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter	value	15%	719.99		cwt.

## CHAPTER 85

## Electrical machinery and equipment; parts thereof

## NOTES.

1. This Chapter does not cover:
  - (a) Electrically warmed blankets, bed pads, foot-muffs and the like; electrically warmed clothing, footwear and ear pads and 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. Heading No. 85.01 is to be taken not to apply to goods described in heading No. 85.08, 85.09 or 85.21, other than metal tank mercury arc rectifiers which remain classified in heading No. 85.01.
3. Heading No. 85.06 is to be taken to apply only to the following electro-mechanical machines of types commonly used for domestic purposes:
  - (a) Vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weight;
  - (b) Other machines provided the weight of such other machines does not exceed 20 kg.  
The heading does not, however, apply to dish washing machines (heading No. 84.19), centrifugal and other clothes washing machines (heading No. 84.18 or 84.40), roller and other ironing machines (heading No. 84.16 or 84.40), sewing machines (heading No. 84.41) or to electro-thermic appliances (heading No. 85.12).
4. For the purposes of heading No. 85.19, "printed circuits" are to be taken to be 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, semi-conductor 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. 85.21.
5. For the purposes of heading No. 85.21:
  - (A) "Diodes, transistors and similar semi-conductor devices" are to be taken to be those devices the operation of which depends on variations in resistivity on the application of an electric field;
  - (B) "Electronic microcircuits" are to be taken to be:
    - (a) Microassemblies of the "fagot" module, moulded module, micromodule and similar types, consisting of discrete, active or both active and passive miniaturised components which are combined and interconnected;
    - (b) 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 semi-conductor material (doped silicon, for example) and are inseparably associated;
    - (c) Hybrid integrated circuits in which passive and active elements, some obtained by thin or thick-film technology (resistors, capacitors, interconnections, etc.), others by semi-conductor technology (diodes, transistors, monolithic integrated circuits, etc.), are combined, to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include miniaturised discrete components.

For the classification of the articles defined in this Note, heading No. 85.21 shall take precedence over any other heading in this Schedule which might cover them by reference to, in particular, their function.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
85.01	Electrical goods of the following description: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors	value	5%	722.1.11 722.1.12  722.1.21 722.1.22 722.1.23 722.1.24 722.1.91 722.1.92	Transformers ... .. Parts for 722.1.11 ... .. Motors: Under one horse power ... .. One horse power and over ... .. Parts for 722.1.21 ... .. Parts for 722.1.22 ... .. Other complete units ... .. Parts for 722.1.91 ... ..	... .. cwt. ... .. cwt.  ... .. No./cwt. ... .. No./cwt. ... .. cwt. ... .. cwt. ... .. No./cwt. ... .. cwt.
85.02	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads	value	10%	729.91		lb.
85.03	Primary cells and primary batteries	value	30%	729.11.1 729.11.2 729.11.3 729.11.9	For torchlights ... .. For radios ... .. For hearing aids ... .. Other ... ..	... .. No./lb. ... .. No./lb. ... .. No./lb. ... .. No./lb.
85.04	Electric accumulators:					
85.04.1	Complete	value	45%	729.12.1		No./lb.
85.04.9	Parts	value	5%	729.12.2		lb.
85.05	Tools for working in the hand, with self-contained electric motor	value	10%	729.6		lb.

CHAPTER 85—Continued

Electrical machinery and equipment; parts thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
85.06	Electro-mechanical domestic appliances, with self-contained electric motor	value	30%	725.03		lb.
85.07	Shavers and hair clippers, with self-contained electric motor:					
85.07.1	Hair clippers ... ..	value	10%	725.04.1		lb.
85.07.2	Shavers ... ..	value	30%	725.04.2		lb.
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamos and alternators) and cut-outs for use in conjunction with such engines:					
85.08.1	For marine, road motor vehicle and aircraft engines	value	35%	729.41.1 729.41.2 729.41.3	For marine engines ... .. For road motor vehicle engines ... .. For aircraft engines ... ..	lb. lb. lb.
85.08.9	Other ... ..	value	25%	729.41.9		lb.
85.09	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles:					
85.09.1	For motor vehicles ... ..	value	35%	729.42.1		lb.
85.09.2	For cycles ... ..	value	20%	729.42.2		lb.
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09	value	25%	812.43		No./lb.
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting	value	5%	729.92.1 729.92.9	Electric welding machines ... .. Other ... ..	No./lb. lb.
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon	value	30%	725.05.1 725.05.2 725.05.31 725.05.32 725.05.38	Instantaneous or storage water heaters and immersion heaters  Hair dressing appliances ... .. Smoothing irons and electro-thermic domestic appliances: Stoves (ranges) ... .. Parts for 725.05.31 ... .. Parts 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 Commerce ... .. Other ... .. Other ... ..	lb.  lb. No./lb. lb.  lb. lb. lb.

## CHAPTER 85—Continued

## Electrical machinery and equipment; parts thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems)	value	10%	724.91.1 724.91.2 724.91.9	Telephonic apparatus ... Telegraphic apparatus ... Other ...	lb. lb. lb.
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers	value	45%	724.92		lb.
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:					
85.15.1	Radio broadcast receivers and television broadcast receivers including receivers incorporating sound recorders or reproducers	value	45%	724.1.1 724.1.2 724.1.3 724.1.8 724.2.11 724.2.12 724.2.2 724.2.3 724.2.8 724.99.1	Television broadcast receivers ... Television broadcast receivers combined with radio broadcast receivers or gramophones ... Parts for goods of 724.1.1 and 724.1.2 ... Parts 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 Commerce ... Radio broadcast receivers: Commercial ... Domestic ... Radio broadcast receivers combined with gramophones ... Parts for goods of 724.2.11, 724.2.12 and 724.2.2 ... Parts for radio receivers, radiogramophones (radiograms), for use in the manufacture and/or assembly of radio receivers, radiogramophones (radiograms) in plants approved for the purpose by the Minister of Industry and Commerce ... Television or radio broadcast receivers with tape recorders or reproducers whether or not combined with gramophones ...	No./lb. No./lb. lb. lb. No./lb. No./lb. No./lb. lb. lb. No./lb. lb.
85.15.9	Other ...	value	25%	724.99.2 724.99.91 724.99.92 724.99.93 724.99.94 724.99.99	Parts for goods of 724.99.1 ... Radio telegraphic transmission and reception apparatus ... Radio telephonic transmission and reception apparatus ... Radio broadcasting apparatus ... Television transmission apparatus ... Other ...	lb. lb. lb. lb. lb. lb.
85.16	Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields	—	Free	729.93		lb.
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16	value	25%	729.94		lb.

## CHAPTER 85—Continued

## Electrical machinery and equipment; parts thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
85.18	Electrical capacitors, fixed or variable:					
85.18.1	For road motor vehicles ... ..	value	30%	729.95.1		lb.
85.18.9	Other ... ..	value	25%	729.95.9		lb.
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels:					
85.19.1	For road motor vehicles ... ..	value	30%	722.2.1		lb.
85.19.9	Other ... ..	value	25%	722.2.911 722.2.912 722.2.99	Switchgear: For industrial purposes ... .. Other ... .. Other ... ..	lb. lb. lb.
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs	value	30%	729.2.1 729.2.2 729.2.3 729.2.4 729.2.5 729.2.9	Ultra-violet and infra-red lamps ... .. Filament lamps under 20 volts ... .. Filament lamps 20 volts and over ... .. Fluorescent tubes for lighting ... .. Photographic flashbulbs ... .. Other ... ..	No./lb. No./lb. No./lb. No./lb. No./lb. No./lb.
85.21	Thermionic, cold cathode and photocathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; electronic microcircuits	value	25%	729.3.1 729.3.2 729.3.9	For use in the manufacture and/or assembly of radio receivers, radio gramophones and television receivers, in plants approved for the purpose by the Minister of Industry and Commerce: For radio receivers and radio gramophones (radiograms) ... .. For television receivers ... .. Other ... ..	lb. lb. lb.
85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter	value	25%	729.7 729.99	Particle accelerators ... .. Other ... ..	lb. lb.
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors	value	15%	723.1.1 723.1.9	For telephones ... .. Other ... ..	lb. lb.
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes	value	15%	729.96		lb.
85.25	Insulators of any material ... ..	value	15%	723.21		lb.
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25	value	15%	723.32		lb.



## SECTION XVII

## VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT

## NOTES.

1. This Section does not cover articles falling within heading No. 97.01, 97.03 or 97.08, or bobsleighs, toboggans and the like falling within heading No. 97.06.
2. Throughout this Section the expression "parts" and "parts and accessories" are to be taken not to apply to the following articles, whether or not they are identifiable as for the goods of this Section:
  - (a) Joints, washers and the like (classified according to their constituent material or in heading No. 84.64);
  - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
  - (c) Articles falling within Chapter 82 (tools);
  - (d) Articles falling within heading No. 83.11;
  - (e) Machines and mechanical appliances and other articles falling within headings Nos. 84.01 to 84.59, 84.61 or 84.62 and parts of engines and motors falling within heading No. 84.63;
  - (f) Electrical machinery and equipment (Chapter 85);
  - (g) Articles falling within Chapter 90;
  - (h) Clocks (Chapter 91);
  - (i) Arms (Chapter 93);
  - (k) Brushes of a kind used as parts of vehicles (heading No. 96.02).
3. References in Chapters 86 to 88 to parts or accessories are to be taken not to apply to parts or accessories which are not suitable for use solely or principally with the articles of those 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. Flying machines specially constructed so that they can also be used as road vehicles are classified as flying machines. 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 falling within 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 traffic control equipment for hovertrain transport systems as traffic control equipment for railways.

## CHAPTER 86

**Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered)**

## 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. 44.07 or 68.11);
  - (b) Railway or tramway track construction materials of iron or steel falling within heading No. 73.16; or
  - (c) Electrically powered signalling apparatus falling within heading No. 85.16.
2. Heading No. 86.09 is to be taken to apply, *inter alia*, to:
  - (a) Axles, wheels, metal tyres, hoops and hubs and other parts of wheels;
  - (b) Frames, underframes and bogies;
  - (c) Axle boxes; brake gear;
  - (d) Buffers for rolling-stock; coupling gear and corridor connections;
  - (e) Coachwork.
3. Subject to the provisions of Note 1 above, heading No. 86.10 is to be taken to apply, *inter alia*, to:
  - (a) Assembled track, turntables, platform buffers, loading gauges;
  - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, whether or not they are fitted for electric lighting.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
86.01	Steam rail locomotives and tenders ...	value	5%	731.1		No./cwt.
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity	value	5%	731.2		No./cwt.
86.03	Other rail locomotives ...	value	5%	731.3		No./cwt.
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled truck inspection trolleys	value	5%	731.4		No./cwt.
86.05	Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches	value	5%	731.5		No./cwt.
86.06	Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles	value	5%	731.61		No./cwt.
86.07	Railway and tramway goods vans, goods wagons and trucks	value	5%	731.62		No./cwt.
86.08	Containers specially designed and equipped for carriage by one or more modes of transport	value	5%	731.63		No./cwt.
86.09	Parts of railway and tramway locomotives and rolling-stock	value	5%	731.7		cwt.
86.10	Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment	value	5%	719.66		cwt.

## CHAPTER 87

**Vehicles, other than railway or tramway rolling-stock and parts thereof**

## NOTES.

The headings of this Chapter are to be taken not to apply to railway or tramway rolling-stock designed solely for running on rails.

1. For the purposes of this Chapter, tractors are deemed to be 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.

CHAPTER 87—Continued

Vehicles, other than railway or tramway rolling-stock, and parts thereof—Continued

2. Motor chassis fitted with cabs are to be treated as falling within heading No. 87.02 and not within heading No. 87.04.

3. Headings Nos. 87.10 and 87.14 are to be taken not to apply to children's cycles which are not fitted with ball bearings nor to children's cycles which, though fitted with ball bearings, are not constructed in the normal form of adults' cycles. Such children's cycles are to be treated as falling within heading No. 97.01.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys:					
87.01.1	Road tractors for semi-trailers ... ..	value	30%	732.5		No./cwt.
87.01.2	Other tractors, for use in agriculture ... ..	—	Free	712.51		No./cwt.
87.01.9	Other ... ..	value	5%	712.59		No./cwt.
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09)	value	45%		Motor cars not including public-service type vehicles: Motor cars, assembled:	
				732.1.11	Not exceeding 3,000 lb. ...	No./cwt.
				732.1.12	Exceeding 3,000 lb. ...	No./cwt.
					Motor cars, completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Commerce:	
				732.1.21	Not exceeding 3,000 lb. ...	No./cwt.
				732.1.22	Exceeding 3,000 lb. ...	No./cwt.
				732.1.31	Station wagons: Assembled ... ..	No./cwt.
				732.1.32	Completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Commerce ... ..	No./cwt.
				732.1.9	Other ... .. Public-service type passenger vehicles (for example, motor buses, coaches):	No./cwt.
				732.2.1	Assembled ... ..	No./cwt.
				732.2.2	Packed semi-knocked down ...	No./cwt.
				732.2.3	Packed completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Commerce ... ..	No./cwt.
				732.3.11	Lorries, trucks and vans: Assembled ... ..	No./cwt.
				732.3.12	Packed semi-knocked down ...	No./cwt.
				732.3.13	Packed completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Commerce ... ..	No./cwt.
					Other, including specialized transport vehicles such as ambulances, prison vans and hearses:	
				732.3.91	Assembled ... ..	No./cwt.
				732.3.92	Packed semi-knocked down ...	No./cwt.
				732.3.93	Packed completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Commerce ... ..	No./cwt.

## CHAPTER 87—Continued

## Vehicles, other than railway or tramway rolling-stock, and parts thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Units for Classification
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile work-shops and mobile radiological units), but not including the motor vehicles of heading No. 87.02:					
87.03.1	Fire-engines and fire-escapes ... ..	—	Free	732.4.1		No./cwt.
87.03.9	Other ... ..	value	30%	732.4.9		No./cwt.
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03	value	30%	732.7.1	For tractors other than road tractors for semi-trailers ...	No./cwt.
				732.6	For motor cars other than public-service type vehicles ...	No./cwt.
				732.7.9	Other ... ..	No./cwt.
87.05	Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03	value	30%	732.81.1	For tractors other than road tractors for semi-trailers ...	cwt.
				732.81.91	For motor cars other than public-service type vehicles ...	cwt.
				732.81.99	Other ... ..	cwt.
87.06	Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:					
87.06.1	For tractors other than road tractors for semi-trailers	value	5%	732.89.1		cwt.
87.06.9	Other ... ..	value	30%	732.89.91	For motor cars other than public-service type vehicles ...	cwt.
				732.89.99	Other ... ..	cwt.
87.07	Works trucks, mechanically propelled, of the types used in factories, ware-houses, dock areas or airport for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms; parts of the foregoing vehicles	value	20%	719.32.1	Complete units ... ..	No./cwt.
				719.32.2	Parts ... ..	cwt.
87.08	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	value	30%	951.01		No./cwt.
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds	value	35%	732.91		No./cwt.
87.10	Cycles (including delivery tricycles), not motorised	value	20%	733.11		No./cwt.
87.11	Invalid carriages, fitted with means of mechanical propulsion (motorised or not)	—	Free	733.4		cwt.
87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11:					
87.12.1	For articles falling within heading No. 87.11 ...	—	Free	733.12.1		lb.
87.12.2	For articles falling within heading No. 87.10 ...	value	20%	733.12.2		lb.
87.12.3	For articles falling within heading No. 87.09 ...	value	35%	732.92		lb.

CHAPTER 87—Continued

Vehicles, other than railway or tramway rolling-stock, and parts thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
87.13	Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof:					
87.13.1	Baby carriages and parts thereof ...	value	25%	894.1.1		cwt.
87.13.2	Invalid carriages and parts thereof ...	—	Free]	894.1.2		cwt.
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof	value	30%	733.3.1	Trailers for use in transporting cane ...	cwt.
				733.3.2	Hand trucks, wheel barrows and trolleys ...	cwt.
				733.3.3	Parts for 733.3.2 ...	cwt.
				733.3.9	Other ...	cwt.

CHAPTER 88

Aircraft and parts thereof; parachutes; catapults and similar aircraft launching gear; ground flying trainers

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
88.01	Ballons and airships ...	value	10%	734.91		No./cwt.
88.02	Flying machines, gliders and kites; rotocutes	value	10%	734.1		No./cwt.
88.03	Parts of goods falling in heading No. 88.01 or 88.02	value	10%	734.92.1	Parts for 734.1 ...	cwt.
				734.92.2	Other ...	cwt.
88.04	Parachutes and parts thereof and accessories thereto	value	10%	899.98		cwt.
88.05	Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles	value	10%	899.99		cwt.

CHAPTER 89

Ships, boats and floating structures

NOTE.

A hull, unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified within heading No. 89.01 if it does not have the essential character of a vessel of a particular kind.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter:					
89.01.1	Warships; ships for use exclusively in international trade	—	Free	735.1		No./gross ton

## CHAPTER 89—Continued

## Ships, boats and floating structure—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
89.01.9	Other ... ..	value	25%	735.3.1	Exceeding 250 gross tons: Sail ... ..	No./gross ton
				735.3.2	Steam ... ..	No./gross ton
				735.3.3	Motor ... ..	No./gross ton
				735.3.6	Other ... ..	No./gross ton
				735.3.91	Other: Motor launches ... ..	No./gross ton
				735.3.92	Yachts with motors ... ..	No./gross ton
				735.3.93	Yachts without motors ... ..	No./gross ton
				735.3.99	Other ... ..	No./gross ton
89.02	Vessels specially designed for towing (tugs) or pushing other vessels	value	25%	735.91.1	Exceeding 250 gross tons	No./gross ton
				735.91.9	Other ... ..	No./gross ton
89.03	Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks:					
89.03.1	Houseboats ... ..	value	45%	735.92.1		No./gross ton
89.03.9	Other ... ..	value	5%	735.92.9		No./gross ton
89.04	Ships, boats and other vessels for breaking up	—	Free	735.8		No.
89.05	Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons)	value	5%	735.93		No./gross ton

SECTION XVIII

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS; MAGNETIC; PARTS THEREOF**

CHAPTER 90

**Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; parts thereof**

NOTES.

1. This Chapter does not cover:

- (a) Articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanised rubber, falling within heading No. 40.14, of leather or of composition leather, falling within heading No. 42.04, or of textile material (heading No. 69.17);
- (b) Refractory goods of heading No. 69.03; laboratory, chemical or industrial wares of heading No. 69.09;
- (c) Glass mirrors, not optically worked, falling within heading No. 70.09, and mirrors of base metal or of precious metal, not being optical elements, falling within heading No. 83.12 or Chapter 71;
- (d) Goods falling within heading No. 70.07, 70.11, 70.14, 70.15, 70.17 or 70.18;
- (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (f) Pumps incorporating measuring devices, of heading No. 84.10; weight-operated counting and checking machinery, and separately imported weights for balances (heading No. 84.20); lifting and handling machinery of heading No. 84.22; fittings for adjusting work or tools on machine-tools, of heading No. 84.48, including fittings 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); valves and other appliances of heading No. 84.61;
- (g) Searchlights and spotlights, of a kind used on motor vehicles, of heading No. 85.09, and radio navigational aid or radar apparatus of heading No. 85.15;
- (h) Cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process (heading No. 92.11); magnetic sound-heads (heading No. 92.13);
- (i) Articles of Chapter 97;
- (k) Capacity measures, which are to be classified according to the material of which they are made; or
- (l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV).

2. Subject to Note 1 above, parts or accessories which are suitable for use solely or principally with machines, appliances, instruments or apparatus falling within any heading of this Chapter are to be classified as follows:

- (a) Parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of heading No. 90.01 or 90.02) of any particular heading of the present Chapter or of Chapter 84, 85 or 91 (other than headings Nos. 84.65 and 85.28) are to be classified in that heading;
- (b) Other parts or accessories are to be classified in heading No. 90.29 if they answer to the terms of that heading; otherwise they are to be classified in the heading appropriate to the machine, appliance, instrument or apparatus itself.

3. Heading No. 90.05 is to be taken not to apply to astronomical telescopes of a kind unsuitable for terrestrial observation (heading No. 90.06), or to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter; such telescopic sights and telescopes are to be classified in heading No. 90.13.

4. 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. 90.16, are to be classified in heading No. 90.16.

5. Heading No. 90.28 is to be taken to apply, and apply only, to:

- (a) Instruments or apparatus for measuring or checking electrical quantities;
- (b) Machines, appliances, instruments or apparatus of a kind described in heading No. 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled;
- (c) Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations; and
- (d) 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.

6. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material;					
90.01.1	Lenses, prisms, mirrors and other optical elements for photographic or cinematographic apparatus including projectors	value	30%	861.11.1		Ib.
90.01.9	Other ...     ,,,     ...     ...     ...	value	10%	861.11.9		Ib.

## CHAPTER 90—Continued

## Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; parts thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
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:					
90.02.1	For photographic or cinematographic apparatus including projectors	value	30%	861.12.1		lb.
90.02.9	Other ... ..	value	15%	861.12.9		lb.
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like	value	25%	861.21		lb.
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other	value	22%	861.22		lb.
90.05	Refracting telescopes (monocular and binocular), prismatic or not	value	25%	861.31		lb.
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	—	Free	861.32		lb.
90.07	Photographic cameras; photographic flashlight apparatus	value	30%	861.4.1 861.4.2 861.4.3	Cameras ... .. Camera parts ... .. Other ... ..	No./lb. lb. lb.
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles	value	30%	861.5.1 861.5.2 861.5.91 861.5.92 861.61	Cameras ... .. Camera parts ... .. Other: Electrical ... .. Non-electrical ... ..	No./lb. lb. lb. lb. lb.
90.09	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers	value	30%			
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus; screens for projectors	value	30%	861.69.1 861.69.9	Photo-copying and thermo-copying apparatus ... .. Other ... ..	lb. lb.
90.11	Microscopes and diffraction apparatus, electron and proton	—	Free	861.33		lb.
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image	—	Free	861.34		lb.
90.13	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter	value	10%	861.39		lb.
90.1	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; range-finders	value	5%	861.91		lb.

## CHAPTER 90—Continued

## Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; parts thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
90.15	Balances of a sensitivity of 5 cg or better, with or without their weights	value	10%	861.92		lb.
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors	value	10%	861.93.1 861.93.9	Tape measures ... Other ...	lb. lb.
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments)	value	10%	726.1 861.71	Electro-medical apparatus ... Other ...	lb. lb.
90.18	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators)	value	10%	861.72		lb.
90.19	Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other 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	—	Free	899.61 899.62.1 899.62.9	Hearing aids ... Other: Artificial limbs ... Other ...	lb. lb. lb.
90.20	Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like	value	10%	726.2		lb.
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	—	Free	861.94		lb.
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)	value	10%	861.95		lb.
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments	value	10%	861.96		lb.

## CHAPTER 90—Continued

## Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; parts thereof—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature, (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14	value	10%	861.97		lb.
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes:					
90.25.1	Exposure meters ... ..	value	30%	861.98.1		lb.
90.25.9	Other ... ..	value	10%	861.98.9		lb.
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor	value	10%	729.51 861.81	Electricity supply meters ... Other ... ..	No./lb. No./lb.
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators, (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes	value	10%	861.82		lb.
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:					
90.28.1	Exposure meters ... ..	value	30%	729.52.1		lb.
90.28.9	Other ... ..	value	10%	729.52.9		lb.
90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28	value	10%	861.99.1 861.99.9	Parts for Item 729.51 ... Other ... ..	lb. lb.

## CHAPTER 91

## Clocks and watches and parts thereof

## Notes.

- For the purposes of headings Nos. 91.02 and 91.07; the expression "watch movements" means movements regulated by a balance-wheel and hairspring or by any other system capable of determining intervals of time, not exceeding 12 mm in thickness when measured with the plate, the bridges and any additional outer plates.
- Headings Nos. 91.07 and 91.08 are to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (heading No. 84.08).

## CHAPTER 91—Continued

## Clocks and watches and parts thereof—Continued

3. This Chapter does not cover parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), nor similar goods of artificial plastic materials (which are generally classified in heading No. 39.07). The Chapter also excludes weights, clock or watch glasses, watch chains or straps, parts of electrical equipment, ball bearings or bearing balls. Clock and watch springs are to be classified as clock or watch parts (heading No. 91.11).
4. Except as provided in Notes 2 and 3, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be taken as falling within this Chapter and not within any other Chapter.
5. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
91.01	Pocket-watches, wrist-watches and other watches, including stop-watches	value	50%	864.11.1	With cases of, or decorated with precious metal ...	No./lb.
				864.11.9	Other ...	No./lb.
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03)	value	50%	864.12.1	With cases of, or decorated with precious metal ...	No./lb.
				864.12.9	Other ...	No./lb.
91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels	value	50%	864.21.1	Electrical ...	No./lb.
				864.21.9	Other ...	No./lb.
91.04	Other clocks ...	value	50%	864.22.11	Electrical: With cases of, or decorated with precious metal ...	No./lb.
				864.22.12	Other ...	No./lb.
				864.22.21	Non-electrical: With cases of, or decorated with precious metal ...	No./lb.
				864.22.22	Other ...	No./lb.
91.05	Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time	value	50%	864.23.1	Electrical ...	No./lb.
				864.23.9	Other ...	No./lb.
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor	value	30%	864.24.1	Electrical ...	No./lb.
				864.24.9	Other ...	No./lb.
91.07	Watch movements (including stop-watch movements), assembled	value	40%	864.13		lb.
91.08	Clock movements, assembled ...	value	40%	864.25		lb.
91.09	Watch cases and parts of watch cases: ...					
91.09.1	Watch cases, complete ...	value	40%	864.14.1		lb.
91.09.9	Parts ...	value	30%	864.14.9		lb.
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof:					
91.10.1	Cases, complete ...	value	40%	864.26.1		lb.
91.10.9	Parts ...	value	30%	864.26.9		lb.
91.11	Other clock and watch parts ...	value	30%	864.29.1	Clock parts ...	lb.
				864.29.2	Watch parts ...	lb.

## CHAPTER 92

## Musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts and accessories of such articles

## NOTES.

1. This Chapter does not cover:
- (a) Film wholly or partly sensitised for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (c) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of the present Chapter; sound recorders or reproducers combined with a radio or television receiver (heading No. 85.15);
- (d) Brushes (for cleaning musical instruments) falling within heading No. 96.02;
- (e) Toy instruments (heading No. 97.03);
- (f) Collectors' pieces or antiques (heading No. 99.05 or 99.06); or
- (g) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV).

## CHAPTER 92—Continued

Musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts and accessories of such articles—Continued

2. Bows and sticks and similar devices used in playing the musical instruments of headings Nos. 92.02 and 92.06 imported with such instrument in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.  
Perforated music rolls (heading No. 92.10) and gramophone records and the like (heading No. 92.12) imported with an instrument are to be treated as separate articles and not as forming a part of such instrument.
3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
92.01	Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps	value	20%	891.41.1 891.41.9	Pianos ... Other ...	No./lb. No./lb.
92.02	Other string musical instruments ...	value	20%	891.42		No./lb.
92.03	Pipe and reed organs, including harmoniums and the like	value	20%	891.81		No./lb.
92.04	Accordions, concertinas and similar musical instruments; mouth organs	value	20%	891.82		No./lb.
92.05	Other wind musical instruments ...	value	20%	891.83		No./lb.
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	value	20%	891.84		No./lb.
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)	value	20%	891.85		No./lb.
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes)	value	20%	891.89		lb.
92.09	Musical instruments strings ...	value	20%	891.43		lb.
92.10	Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds	value	20%	891.9.1 891.9.9	For pianos ... Other ...	lb. lb.
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic	value	45%	891.11.11 891.11.12 891.11.2 891.11.9	Gramophones and record-players: Electrical ... Non-electrical ... Tape decks ... Other ...	No./lb. No./lb. No./lb. No./lb.
92.12	Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and the like articles of a kind commonly used for sound or similar recording:					
92.12.1	Matrices for the production of records; prepared record blanks	value	5%	891.2.1		doz./lb.
92.21.9	Other ...	value	35%	891.2.21 891.2.22 891.2.23 891.2.9	Gramophone records: Diameter 7 inches and under ... Diameter exceeding 7 inches but not more than 10 inches ... Diameter exceeding 10 inches ... Other ...	doz./lb. doz./lb. doz./lb. lb.
92.13	Other parts and accessories of apparatus falling within heading No. 92.11	value	45%	891.12.1 891.12.2 891.12.9	For gramophones and record-players ... For tape decks ... Other ...	lb. lb. lb.

SECTION XIX  
ARMS AND AMMUNITION; PARTS THEREOF

CHAPTER 93

Arms and ammunition; parts thereof

NOTES.

1. This Chapter does not cover:

- (a) Goods falling within 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 artificial plastic materials (which are generally classified in heading No. 39.07);
- (c) Armoured fighting vehicles (heading No. 87.08);
- (d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or imported with the firearm on which they are designed to be mounted (Chapter 90);
- (e) Bows, arrows, fencing foils or toys falling within Chapter 97; or
- (f) Collectors' pieces or antiques (heading No. 99.05 or 99.06).

2. In heading No. 93.07, the reference to "parts thereof" is to be taken not to include radio or radar apparatus of heading No. 85.15.

3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
93.01	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor	value	70%	951.04		No./lb.
93.02	Revolvers and pistols, being firearms ...	value	70%	951.05		No./lb.
93.03	Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols)	value	70%	951.02		No./lb.
93.04	Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like	value	70%	894.31.1 894.31.9	Sporting guns ... Other ...	No./lb. No./lb.
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns	value	70%	894.32		No./lb.
93.06	Parts of arms, including gun barrel blanks, but not including parts of side-arms	value	70%	894.33 951.03	Parts of arms falling within heading No. 93.04 or 93.05 ... Other ...	lb. lb.
93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition:					
93.07.1	Industrial cartridges, complete (eg., blank cartridges for riveting tools and for starting internal combustion engines)	value	5%	951.06.1		cwt.
93.07.9	Other ...	value	70%	571.4.1 571.4.2 571.4.3 571.4.9 951.06.9	Sporting ammunition: Loaded cartridges ... Empty cartridge cases ... Lead shot, birdshot and buckshot ... Other ...	lb. lb. lb. lb. cwt.

## SECTION XX

## MISCELLANEOUS MANUFACTURED ARTICLES

## CHAPTER 94

## Furniture and parts thereof; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings

## NOTES.

## 1. This Chapter does not cover:

- (a) Pneumatic or water mattresses, pillows or cushions, falling within Chapter 39, 40 or 62;
- (b) Standard lamps, table lamps, wall lamp brackets and other lighting fittings; these are classified according to the constituent material (for example, in heading No. 44.27, 70.14 or 83.07);
- (c) Articles of stone, ceramic or any other material referred to in Chapter 68 or 69, used as seats, tables or columns, of the kind used in parks, gardens or vestibules (Chapter 68 or 69);
- (d) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) falling within heading No. 70.09;
- (e) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07); and safes falling within heading No. 83.03;
- (f) Furniture specially designed as parts of refrigerators of heading No. 84.15; furniture specially designed for sewing machines (heading No. 84.41);
- (g) Furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading No. 85.15);
- (h) Dentists' spittoons falling within heading No. 90.17;
- (i) Goods falling within Chapter 91 (for example, clocks and clock cases);
- (k) Furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading No. 92.13; or
- (l) Toy furniture (heading No. 97.03), billiard tables and other furniture specially constructed for games (heading No. 97.04) or for conjuring tricks (heading No. 97.05).

## 2. The articles (other than parts) referred to in headings Nos. 94.01, 94.02 and 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

This provision is, however, to be taken not to apply to the following which are still 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) Kitchen cabinets and similar cupboards;
- (b) Seats and beds;
- (c) Unit bookcases and similar unit furniture.

## 3. (a) In this Chapter references to parts of goods do not include references to sheets (whether or not cut to shape but not combined with other parts) of glass (including mirrors) or of marble or other stone.

- (b) Goods described in heading No. 94.04, imported separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof	value	45%	821.01.1	Of wood ... ..	No./cwt.
				821.01.2	Of metal ... ..	No./cwt.
				821.01.91	Other: Of basketware ... ..	cwt.
				821.01.99	Other ... ..	cwt.
94.02	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles	value	25%	821.02.1	Beds ... ..	No./cwt.
				821.02.2	Chairs ... ..	No./cwt.
				821.02.9	Other ... ..	cwt.
94.03	Other furniture and parts thereof ...	value	45%	821.09.1	Of wood ... ..	cwt.
				821.09.21	Of metal: Beds ... ..	No./cwt.
				821.09.22	Office furniture ... ..	cwt.
				821.09.23	Other ... ..	cwt.
				821.09.91	Other: Of basketware ... ..	cwt.
				821.09.99	Other ... ..	cwt.
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows)	value	45%	821.03.1	Mattresses ... ..	cwt.
				821.03.91	Other: Articles of bedding and similar furnishings ... ..	cwt.
				821.03.92	Springs, bed, assembled ... ..	cwt.
821.03.99	Other ... ..	cwt.				

## CHAPTER 95

## Articles and manufactures of carving or moulding material

## NOTE:

This Chapter does not cover:

- (a) Articles falling within Chapter 66 (for example, parts of umbrellas, walking-sticks);  
 (b) Fans or hand screens, non-mechanical (heading No. 67.05);  
 (c) Articles falling within Chapter 71 (for example, imitation jewellery);  
 (d) Cutlery or other articles falling within Chapter 82 with handles or other parts of carving or moulding materials; the headings of the present Chapter apply, however, to separately imported handles or other parts of such articles;  
 (e) Articles falling within Chapter 90 (for example, spectacle frames);  
 (f) Articles falling within Chapter 91 (for example, clock or watch cases);  
 (g) Articles falling within Chapter 92 (for example, musical instruments and parts thereof);  
 (h) Articles falling within Chapter 93 (arms and parts thereof);  
 (i) Articles falling within Chapter 94 (furniture and parts thereof);  
 (k) Brushes, powder puffs or other articles falling within Chapter 96;  
 (l) Articles falling within Chapter 97 (toys, games and sports requisites);  
 (m) Articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs); or  
 (n) Collectors' pieces or antiques (Chapter 99).

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
95.01	Worked tortoise-shell and articles of tortoise-shell:					
95.01.1	Articles ... ..	value	45%	899.11.1		lb.
95.01.9	Other ... ..	value	15%	899.11.9		lb.
95.02	Worked mother of pearl and articles of mother of pearl:					
95.02.1	Articles ... ..	value	45%	899.12.1		lb.
95.02.9	Other ... ..	value	15%	899.12.9		lb.
95.03	Worked ivory and articles of ivory:					
95.03.1	Articles ... ..	value	45%	899.13.1		lb.
95.03.9	Other ... ..	value	15%	899.13.9		lb.
95.04	Worked bone (excluding whalebone) and articles of bone (excluding whalebone):					
95.04.1	Articles ... ..	value	45%	899.14.1		lb.
95.04.9	Other ... ..	value	15%	899.14.9		lb.
95.05	Worked horn, coral (natural or agglomerated) and other animal carving material, and articles of horn, coral (natural or agglomerated) or of other animal carving material:					
95.05.1	Articles ... ..	value	45%	899.15.1		lb.
95.05.9	Other ... ..	value	15%	899.15.9		lb.
95.06	Worked vegetable carving material (for example, corozo) and articles of vegetable carving material:					
95.06.1	Articles ... ..	value	45%	899.16.1		lb.
95.06.9	Other ... ..	value	15%	899.16.9		lb.
95.07	Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances:					
95.07.1	Articles ... ..	value	45%	899.17.1		lb.
95.07.9	Other ... ..	value	15%	899.17.9		lb.
95.08	Moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin:			899.18		lb.
95.08.1	Articles ... ..	value	45%	899.18.1		lb.
95.08.9	Other ... ..	value	15%	899.18.9		lb.

## CHAPTER 96

## Brooms, brushes, feather dusters, powder-puffs and sieves

## NOTES.

1. This Chapter does not cover:

- (a) Articles falling within Chapter 71;
- (b) Brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes, falling within heading No. 90.17; or
- (c) Toys (Chapter 97).

2. In heading No. 96.03, the expression "prepared knots and tufts for broom or brush making" is to be taken to apply only to unmounted knot 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 glueing or coating the butts, or trimming to shape at the top, to render them ready for such incorporation.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
96.01	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	value	45%	899.23		doz./lb.
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops;					
96.02.1	Brushes of a kind used as parts of machines for industrial use	value	5%	899.24.1		doz./lb.
96.02.2	Paint rollers; paint brushes and artists' brushes	value	10%	899.24.21 899.24.22 899.24.23	Paint rollers ... Paint brushes ... Artists' brushes ...	doz./lb. doz./lb. doz./lb.
96.02.9	Other ...	value	30%	899.24.3 899.24.4 899.24.9	Toilet brushes including tooth brushes ... Brooms, brushes and mops for household use ... Other ...	doz./lb. doz./lb. doz./lb.
96.03	Prepared knots and tufts for broom or brush making	value	15%	899.25		doz./lb.
96.04	Feather dusters ...	value	45%	899.26		doz./lb.
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	value	45%	899.61		lb.
96.06	Hand sieves and hand riddles, of any material:					
96.06.1	Household sieves ...	value	30%	899.27.1		lb.
96.06.9	Other ...	value	10%	899.27.9		lb.

## CHAPTER 97

## Toys, games and sports requisites; parts thereof

## NOTES.

1. This Chapter does not cover:

- (a) Christmas tree candles (heading No. 34.06);
- (b) Fireworks or other pyrotechnic articles falling within heading No. 36.05;
- (c) Yarns, monofil, cords or gut and the like for fishing, cut to length but not made up into fishing lines, falling within Chapter 39, heading No. 42.06 or Section XI;
- (d) Sports bags or other containers of heading No. 42.02 or 43.03;
- (e) Sports clothing or fancy dress, of textiles, falling within Chapter 60 or 61;
- (f) Textile flags or bunting, or sails for boats or land craft, falling within Chapter 62;
- (g) Sports footwear (other than skating boots with skates attached), cricket pads, shin-guards or the like, falling within Chapter 64, or sports headgear falling within Chapter 65;
- (h) Climbing sticks, whips, riding crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03);
- (i) Unmounted glass eyes for dolls or other toys, falling within heading No. 70.19;
- (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (l) Articles falling within heading No. 83.11;
- (m) Sports vehicles (other than bobsleighs, toboggans and the like) falling within Section XVII;
- (n) Children's cycles fitted with ball bearings and in the normal form of adults' cycles (heading No. 87.10);
- (o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (p) Spectacles, goggles and the like, for sports and outdoor games (heading No. 90.04);
- (q) Decoy calls and whistles (heading No. 92.08);
- (r) Arms or other articles of Chapter 93; or
- (s) Racket strings, tents or other camping goods, or gloves (classified, in general, according to the material of which they are made),

CHAPTER 97—Continued  
Toys, games and sports requisites; parts thereof—Continued

2. The headings of this Chapter are to be taken to include articles in which pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or rolled precious metals constitute only minor constituents.
3. In heading No. 97.02 the term "dolls" is to be taken to apply only to such articles as are representations of human beings.
4. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles falling within any heading of this Chapter are to be classified with those articles.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
97.01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs	value	25%	894.21		lb.
97.02	Dolls	value	25%	894.22		lb.
97.03	Other toys; working models of a kind used for recreational purposes	value	25%	894.23		lb.
97.04	Equipment for parlour, table and fun-fair games for adults or children (including billiard tables and pin-tables and table-tennis requisites)	value	25%	894.24.1 894.24.9	Playing cards ... Other ...	doz. pack/ lb. lb.
97.05	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)	value	25%	894.25		lb.
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04)	value	25%	894.42.1 894.42.2 894.42.3 894.42.4 894.42.9	Cricket ... Football ... Tennis ... Golf ... Other ...	lb. lb. lb. lb. lb.
97.07	Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds", lark mirrors and similar hunting or shooting requisites	value	25%	894.41		lb.
97.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	value	25%	894.5		lb.

CHAPTER 98

Miscellaneous manufactured articles

NOTES.

1. This Chapter does not cover:
  - (a) Eyebrow and other cosmetic pencils (heading No. 33.06);
  - (b) Buttons, studs, cuff-links or other articles of a kind described in heading No. 98.01 or 98.12, if made wholly or partly of precious metal or rolled precious metal (subject to the provisions of Note 2(a) to Chapter 71) or if containing pearls or precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71);
  - (c) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
  - (d) Mathematical drawing pens (heading No. 90.16); or
  - (e) Toys falling within Chapter 97.
2. Subject to Note 1 above, the headings in this Chapter are to be taken to apply to goods of the kind described whether or not composed wholly or partly of precious metal or rolled precious metal or of pearls or precious or semi-precious stones (natural, synthetic or reconstructed).
3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

## CHAPTER 98—Continued

## Miscellaneous manufactured articles—Continued

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles	value	10%	899.52.1 899.52.9	Button moulds, blanks and parts thereof ... .. Other ... ..	lb. lb.
98.02	Slide fasteners and parts thereof:					
98.02.1	Parts, excluding continuous chain ...	value	10%	899.53.1		lb.
98.02.9	Other ... ..	value	40%	899.53.9		lb.
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05	value	20%	895.21.1 895.21.9	Fountain pens and propelling pencils ... .. Other ... ..	No./lb. lb.
98.04	Pen nibs and nib points ... ..	value	20%	895.22		lb.
98.05	Pencils (other than pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks	value	20%	895.23		lb.
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not	value	10%	895.92		lb.
98.07	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	value	25%	895.93		lb.
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes	value	25%	895.94		lb.
98.09	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing	value	20%	895.95		lb.
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks	value	35%	899.34		lb.
98.11	Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof	value	35%	899.35		lb.
98.12	Combs, hair-slides and the like ... ..	value	25%	899.54		lb.
98.13	Corset busks and similar supports for articles of apparel or clothing accessories	value	15%	899.55		lb.
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	value	45%	899.56		lb.
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners	value	20%	899.97		lb.
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing	value	25%	899.57		lb.

## SECTION XXI

## WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

## CHAPTER 99

## Works of art, collectors' pieces, and antiques

## NOTES

1. This Chapter does not cover:
  - (a) Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined (heading No. 49.07);
  - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59.12); or
  - (c) Pearls or precious or semi-precious stones (heading No. 71.01 or 71.02).
2. For the purposes of heading No. 99.02, 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. 99.03, is to be taken not to apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.
4. (a) Subject to Notes 1 to 3 above articles falling within headings of this Chapter are to be classified in whichever of those headings is appropriate and not in any other heading of this Schedule.  
(b) Heading No. 99.06 is to be taken not to apply to articles falling within any of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, 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.

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
99.01	Paintings, drawings and pastels, executed entirely by hand, (other than industrial drawings falling within heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles)	value	5%	896.01		lb.
99.02	Original engravings, prints and lithographs	value	5%	896.02		lb.
99.03	Original sculptures and statuary, in any materials:					
99.03.1	Original sculptures and statuary including the first twelve (12) replicas made from a national sculptor's original work or model; all the foregoing being professional production of national sculptor's only and valued at not less than \$500.00	—	Free	896.031		lb.
99.03.9	Other ... ..	value	5%	896.039		lb.
99.04	Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, letter-cards and the like), used, or if unused not of current or new issue in the country to which they are destined	—	Free	896.04		lb.
99.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest	value	5%	896.05		lb.
99.06	Antiques of an age exceeding one hundred years	value	5%	896.06		lb.

## SECTION XXII

## SPECIAL TRANSACTIONS

## CHAPTER 99.99

## Postal packages; returned goods; other special transactions

Tariff Heading Number	Tariff Description	Unit for Duty	Rate of Duty	Statistical Classification Number	Statistical Description	Unit for Classification
99.99.01	Postal packages, not classified according to kind		Duty according to contents	911.0		
99.99.02	Personal effects of travellers and immigrants ...	}	See the Custom Law and Table of Exemptions	931.01		ft./lb.
99.99.03	Household effects for travellers ...			931.02		
99.99.04	Samples and articles temporarily imported or exported			931.03		
99.99.05	Films on loan or lease for periods of three months or less			931.04		
99.99.06	Goods returned to the country whence exported			931.05		
99.99.99	Other special cases ...			931.99		

## SECOND SCHEDULE

## Table of Exemption from Duty

General Heading	Item No.	Goods exempt from payment of Customs Duty
Aircraft ... ..	1(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)	Onesater 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 citizen 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 Ordinance, Ch. 31. No. 3.
	(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.
	(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.
Articles for the blind ... ..	2	Articles certified by the Minister of Education to be specially designed for the educational, scientific or cultural advancement of the blind, imported by institutions or organisations concerned with the welfare of the blind.
Baggage and household effects ... ..	3(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 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 quart in all, and (2) tobacco, not exceeding half a pound, or (3) cigars, not exceeding fifty in number, or (4) cigarettes, not exceeding two hundred in number. (5) Goods to the aggregate of \$50.00 belonging to a passenger, (including a passenger under seventeen years old) which accompany that passenger and are 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.
	(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 of the passenger for at least one year.
	(c)	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.
	(d)	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.
	(e)	Personal effects, not being merchandise, of Trinidadians and Tobagonians or of persons domiciled in Trinidad and Tobago, who have died abroad.
	(f)	Warm clothing not suitable for wear in the tropics, imported shortly before embarkation which the Comptroller is satisfied is intended for the importer's personal use on a voyage to a place outside the tropics.
Citrus fruit industry ... ..	4	Field crates, picking bags and juice preservatives for use in the citrus fruit industry.
Commissioners and Trade Commissioners ... ..	5	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; or (c) a member of the Official Staff of any accredited Commissioner or Trade Commissioner of Commonwealth Country, for his personal use and the use of his family forming part of his household;

## SECOND SCHEDULE—Continued

## Table of Exemption from Duty—Continued

General Heading	Item No.	Goods exempt from payment of Customs Duty
Commissioners and Trade Commissioners—Contd.	...	<p>5 Provided that such person:</p> <ul style="list-style-type: none"> <li>(i) is a citizen of such Commonwealth Country and was not born in Trinidad and Tobago;</li> <li>(ii) is not engaged in private occupation for gain in Trinidad and Tobago;</li> <li>(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;</li> </ul> <p>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.</p>
Coverings or packages	... ..	<p>6(a) Coverings or packages in which any goods not liable to duty <i>ad valorem</i> are imported, and which are in the opinion of the Comptroller the usual or proper coverings or packages for such goods.</p> <p>(b) Packages and bags, exported filled with manufactured goods or produce and returned empty, passed as such by the Comptroller.</p>
Containers	... ..	<p>7(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.</p> <p>(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.</p> <p>(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.</p>
Cotton goods, Sea Island	...	<p>8 Goods made from sea island cotton and bearing the trade mark of the West Indian Sea Island Cotton Association.</p>
Emblems	... ..	<p>9 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.</p>
Films, slides and sound recordings (educational, scientific and cultural); projectors	... ..	<p>10(a) Educational films and slides, certified as such by the Board of Censors appointed under the Cinematograph Ordinance; and projectors for use by educational or welfare bodies approved by the Cabinet.</p> <p>(b) Films, filmstrips, microfilms, slides and television tapes, of an educational, scientific or cultural character, imported by and to be used exclusively for exhibition by public or private educational, scientific or cultural institutions or societies or other organisations approved by the Cabinet.</p> <p>(c) Newareels (with or without sound track), depicting events of current news value, whether in negative form, exposed or developed, or positive form, printed and developed, imported by public or private educational, scientific or cultural institutions or societies approved by the Cabinet, provided that this exemption be limited to two copies of each subject for copying purposes.</p> <p>(d) Sound recordings of an educational, scientific or cultural character for use exclusively in public or private educational, scientific or cultural institutions or societies approved by the Cabinet.</p> <p>(e) Films, filmstrips, microfilms, sound recordings and television tapes of an educational, scientific or cultural character produced by the United Nations or any of its specialized agencies.</p> <p>(f) Films imported by representatives of Foreign Governments which the Comptroller is satisfied are to be used for welfare work among seamen, provided such films are re-exported.</p>
Fire fighting apparatus	... ..	<p>11(a) Fire-fighting apparatus admitted as such by the Comptroller.</p> <p>(b) Fire detection equipment certified as such by the Chief Fire Officer and admitted as such by the Comptroller.</p>
Fishing gear	... ..	<p>12(a) The following goods and equipment which the Comptroller is satisfied are imported solely for use in the fishing industry:—</p> <ul style="list-style-type: none"> <li>(1) Fishing nets and gear therefor.</li> <li>(2) Fishing lines of all types.</li> <li>(3) Fishing wire.</li> <li>(4) Fishing hooks.</li> <li>(5) Seine twine and synthetic netting twine.</li> <li>(6) Pine tar.</li> </ul> <p>(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:—</p> <ul style="list-style-type: none"> <li>(1) Outboard and inside motor engines for fishing boats.</li> <li>(2) Special equipment (including spare parts) for fishing vessels, for example, echo sounders, radio telephones, compasses.</li> <li>(3) Spare parts for fishing vessels.</li> </ul>
Gifts, charitable and public	...	<p>13(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.</p> <p>(b) Articles imported at the cost of public subscribers as gifts to the Public and admitted as such by the Comptroller.</p>

## SECOND SCHEDULE—CONTINUED

## Table of Exemption from Duty—Continued

General Heading	Item No.	Goods exempt from payment of Customs Duty
Government ... ..	14	Goods imported or taken out of bond by or on behalf of the Central Government for its own use.
H. M. Services ... ..	15(a)	Arms, ammunition, uniforms, accoutrements, equipment and prizes imported by or for the use of any Volunteer Force or Cadet Force on the signed declaration of the officer for the time being in command of any such force, and similar articles, imported by or for use of the Police Service, or Rifle Association sanctioned by the Cabinet on the signed declaration of the President or Secretary of such Association.
	(b)	Goods (excluding spirits and tobacco) officially imported or officially taken out of bond for the use of Her Majesty's Armed Forces.
	(c)	Arms, accoutrements, equipment and uniforms the property of officers of any Volunteer Force or Cadet Force or any branch of Her Majesty's Services imported by such officers for their personal use as required by the regulations of their respective services, and admitted as such by the Comptroller.
	(d)	Horses, baggage and furniture of Officers on Imperial Service in Her Majesty's Armed Forces.
	(e)	Sporting goods and apparatus imported for the use of Her Majesty's Armed Forces in the Country (but not including goods or apparatus intended for sale or exchange whether to any members of the said Forces or otherwise) on the signed declaration in the case of Her Majesty's Armed Forces of the Officer for the time being in command of those respective Forces, and in the case of all other branches of Her Majesty's Forces, on the signed declaration of the Officer commanding the Trinidad and Tobago Defence Forces.
	(f)	Mess equipment and band instruments imported by and for the use of Her Majesty's Armed Forces on the signed declaration of the Officer for the time being in command of such Forces.
	(g)	Articles imported for the use of, and continuing to be the property of the Police Sports Club and the Prisons Sports Club (but not including articles intended for sale or exchange, whether to members of the Clubs or otherwise) on the signed declaration of the Commissioner of Police and the Commissioner of Prisons respectively.
Insecticides, fungicides; weed killers and vermin killers; fertilisers; manures and plant growth substances	16(a)	Insecticides, fungicides, nematocides and other substances which the Comptroller is satisfied are imported exclusively for use as remedies for diseases of, or preventives of insect attacks on plants and livestock; also equipment and identifiable spares therefor for spraying livestock or plants with such substances.
	(b)	Weed killers and vermin killers admitted as such by the Comptroller.
	(c)	Soil conditioners, plant growth substances and compounds containing plant growth substances, imported exclusively for conditioning the soil or regulating the growth, flowering and or fruiting of plants, approved by the Chief Technical Officer (Agriculture) and admitted as such by the Comptroller.
	(d)	Fertilisers.
Industrial machinery ... ..	17	Industrial Machinery 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 Cabinet. In this item:—"approved industry" means any industry contained in the Third Schedule.
Medicines, vaccines, drugs, medical equipment ... ..	18(a)	Medicinal preparations and drugs approved by the Chief Medical Officer for treatment of the diseases specified by the Cabinet.
	(b)	Haemodialysis machines 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.
	(c)	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 the Cabinet.
	(d)	Vitamin preparations approved by the Chief Technical Officer (Agriculture) for livestock.
Meteorological offices; Scientific Research Institutes ... ..	19	Goods imported, by, or for the use of, any office or bureau for meteorological observations or any scientific research institution approved by the Cabinet.
Natural history ... ..	20	Specimens illustrative of natural history.
Patterns, samples ... ..	21	Patterns and samples; cut, mutilated or otherwise spoiled to the satisfaction of the Comptroller so as to render them unmerchable.
Portraits, family ... ..	22	<i>Bona fide</i> family portraits imported into the country for personal use and not for sale.
Places of worship; altar bread and altar wine ... ..	23(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 for which they are intended that the goods and vestments will be used only for such purpose.
	(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—CONTINUED

## Table of Exemption from Duty—Continued

General Heading	Item No.	Goods exempt from payment of Customs Duty
		<p>(d) Candles and frankincense which the Comptroller is satisfied are imported solely for use in places of divine worship.</p> <p>(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.</p>
Pipes and tanks for use in the oil and gas industry ... ..	24	Pipes, and fittings as accessories in the oil and gas industries, and tanks for the storage of petroleum and petroleum products and other locally manufactured gases, provided the Comptroller is satisfied that the above mentioned pipes, fitting and tanks are imported solely for use as mentioned above.
Printers ... ..	25	<p>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:—</p> <p>(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, lithographic, photogravure.</p> <p>(b) Printing blocks.</p> <p>(c) Matrices.</p> <p>(d) Printing type.</p> <p>(e) Printing type metal.</p> <p>(f) Printers' machine shears.</p> <p>(g) Typographic dies.</p> <p>(h) Litho and graphic art film.</p> <p>(i) Sensitized offset plates.</p> <p>(j) Plain printing plates.</p> <p>(k) Printers' ink.</p> <p>(l) Paper including newsprint paper.</p> <p>(m) Such other articles as recommended by the Government Printer and admitted as such by the Comptroller.</p>
Professional Robes ... ..	26	Professional robes, wigs and headgear, of members of the Judicial, Legal or Teaching Service.
Public bodies or institutions ... ..	27	Articles imported or taken out of bond by or on behalf of any Municipality, County Council, District Board, 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.
Repairs and improvements ... ..	28	Goods imported into the Country for repairs or improvements, etc. and which are intended for subsequent re-export and so proved to the satisfaction of the Comptroller.
Schools, colleges and other approved institutions offering training; apprenticeship schemes ... ..	29	<p>(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.</p> <p>(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.</p> <p>(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 and Culture.</p>
Sporting goods and equipment ... ..	30	<p>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 any Member State of the Common Market:—</p> <p>(a) golf and cricket bags;</p> <p>(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. (Exclusion: plastic balls);</p> <p>(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.;</p>

## SECOND SCHEDULE—CONTINUED

## Table of Exemption from Duty—Continued

General Heading	Item No.	Goods exempt from payment of Customs Duty
	(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 cyclist, and mouth-guards for boxers, suspender jock-straps, wrist, knee and ankle bands;
	(h)	other cricket implements and made-up mattings;
	(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; i.e., billiard, including billiard table covering cut to size, table tennis board exceeding $\frac{1}{2}$ inch thickness, 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;
	(q)	equipment for water polo and swimming, (excluding swimming pool equipment, inflatable mattresses, surfboard 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.
Tobacco industry	...	31 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.
Trophies	...	32 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.
Water treatment and purification	...	33 Chemicals for use in water treatment imported or taken out of bond by or on behalf of a body engaged in the distribution of water for domestic purposes and admitted as such by the Comptroller.
Whisky concentrate	...	34 Whisky concentrate (spirits) which the Comptroller is satisfied is imported solely for use in the manufacture of blended whisky. In this item— "Blended whisky" means a mixture containing not less than 60 per cent but not more than 80 per cent locally distilled neutral spirits and not more than 40 per cent but not less than 20 per cent imported concentrated whisky; "spirits" and "neutral spirits" have the meaning respectively assigned to them in the Spirits and Spirit Compounds Ordinance.
Youth and other organisations	...	35 Uniforms and equipment imported by and for the use of the Order of St. John, the British Red Cross Society, the Boy Scouts Association, the Girl Guides Association or such other organisations as may be approved by the Cabinet on the signed declaration of the person for the time being in charge of such organisation.
Ad hoc exemptions	...	36 Other articles not exempt from duty which in any particular case may be exempted by order of the Cabinet.
Continuing exemptions	...	37 Goods which are permitted to be imported in special circumstances and which are admitted without payment of duty under the provisions of specific enactments.

N.B.—The exemptions provided for in this Schedule shall be granted, only if the Minister of Industry and Commerce is satisfied that such goods are not available in Trinidad and Tobago at comparable prices and qualities and in adequate quantities.

THIRD SCHEDULE  
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.
13. Machinery, equipment and materials for the manufacture and packaging of drugs, pharmaceuticals and medicinal preparations.
14. Machinery, equipment and materials for the manufacturing, processing, packaging, storing and transporting of petroleum, and petroleum products and petro-chemicals.
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 liquified 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 product.
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 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, 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.

## THIRD SCHEDULE—CONTINUED

## List of Conditional Duty Exemptions—Continued

## I—FOR APPROVED INDUSTRY—Continued

40. Machinery, equipment and materials for the manufacture and packaging of matches.
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 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 hoisery.
53. Machinery, equipment and materials for the manufacture of umbrellas.
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 packing 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 adhesives falling within Heading 40.06 for the manufacture of adhesive tapes.
60. Machinery, equipment and all materials except items falling within Heading 46.02 for use in the manufacture of basket work.
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 44.25, 96.01 and 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 67.02 for use in the manufacture of artificial flowers.
65. Machinery, equipment and all materials except blanks as described in Heading 82.11 for use in the manufacture of cutlery including razor blades.
66. Machinery, equipment and all materials except items falling within Headings 40.08 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 73.18 to 73.40 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 74.08 to 74.19, 78.06 and 80.06 for use in the manufacture of products made from non-ferrous metals.
69. Machinery, equipment and all materials, except items falling within Heading 38.11 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.

THIRD SCHEDULE—CONTINUED

List of Conditional Duty Exemptions—Continued

II—FOR APPROVED AGRICULTURE, LIVESTOCK, FORESTRY AND FISHERIES

1. Agricultural machinery, equipment, implements and tools (including poultry farming equipment).
2. 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.
9. Eggs for hatching, semen for artificial insemination 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 2 inches, and pipe fittings, except plastic pipes.

III—FOR APPROVED HOTELS

1. Building materials for first installation or approved extension.
2. Equipment and appliances for equipping hotels initially or for approved extensions.

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, boat and navigation equipment, marine engines for approved services.

**N.B.—The benefit of an exemption provided for by any resolution under section 49A of the Customs Ordinance may be granted only if the Minister is satisfied that such goods are not available in Trinidad and Tobago at comparable prices and qualities and in adequate quantities.**

FOURTH SCHEDULE

Lists of importations which are allowed conditional reduced rates of duty, under Sec. 49A of the Customs Ordinance

Item No.	Class or Description of Goods	Unit for Duty	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 Commerce	value	10%
(2)	Parts for accounting, book-keeping, calculating 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 Commerce	value	10%
(3)	Parts for accounting, book-keeping, calculating 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 Commerce	value	10%
(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 Commerce	value	10%
(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 Commerce	value	10%
(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 Commerce	value	10%
(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 Commerce	value	10%
(8)	Motor cars (not exceeding 3,000 lb. in weight) completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Commerce	value	5%
(9)	Motor cars (exceeding 3,000 lb. in weight) completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Commerce	value	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 Commerce (excluding motor cycles)	value	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 Commerce	value	10%
(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 Commerce (excluding motor cycles)	value	10%
(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 Commerce	value	10%

N.B.—The benefit of an exemption provided for by any resolution under section 49A of the Customs Ordinance may be granted only if the Minister is satisfied that such goods are not available in Trinidad and Tobago at comparable prices and qualities and in adequate quantities.

Passed in the House of Representatives this 30th day of December, 1975.

J. E. CARTER  
*Clerk of the House*

Passed in the Senate this 31st day of December, 1975.

R. L. GRIFFITH  
*Clerk of the Senate*