

LEGAL NOTICE NO. 228

REPUBLIC OF TRINIDAD AND TOBAGO

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

RESOLUTION

WHEREAS it is provided by subsection (1) of section 3 of the Provisional Collection of Taxes Act, Chap. 74:01 (hereinafter called "the Act") that where proposals for general or supplementary appropriation of public funds are made to the House of Representatives and are embodied in an Appropriation or a Supplementary Appropriation Bill, the President may, for the purpose of raising revenue to meet the expenditure specified in any such Bill, by Order, provide for the imposition of a tax or the variation of an existing tax and from the date of the publication of the Order in the *Gazette*, the tax as imposed or varied shall be payable:

And whereas it is provided by subsection (5) of section 3 of the Act that an Order varying an existing tax shall cease to have effect if the Order is not confirmed with or without modifications, by a resolution agreed to by the House within the next twenty-one days after the commencement of the Order:

And whereas the Provisional Collection of Taxes Order, 1994 was made under section 3 of the Act, whereby provision was made for the imposition or variation of taxes in the written laws mentioned in the said Order to the extent and in the manner set out therein for the purpose of raising revenue to meet the expenditure specified in the Bill entitled "An Act to provide for the Service of Trinidad and Tobago for the year ending on the 31st day of December, 1995":

And whereas it is expedient to confirm the said Order:

Be it Resolved:

That the Provisional Collection of Taxes Order, 1994 be confirmed subject to the following modifications:

1. Clause 3 is repealed and the following clause is substituted:

"Chap. 11:19 amended" 3. The Gambling and Betting Act is amended—

(a) in section 26(2), by inserting after paragraph (b), the following paragraph:

"(c) whenever a number of persons make bets on participants in an event, upon terms that the winnings of such

persons as are winners, shall be determined by reference to the total amount waged on participants prior to the start of the event.”;

- (b) in section 28, by deleting subsection (3) and substituting the following subsections:

“(3) A person who contravenes subsection (1) is guilty of an offence and is liable on summary conviction to a fine of fifty thousand dollars or to imprisonment for two years.

(4) A person who places or negotiates a bet with another person who contravenes subsection (1), is guilty of an offence and is liable on summary conviction to a fine of five thousand dollars or to imprisonment for three months.”;

- (c) in section 29, by deleting subsection (2) and substituting the following subsection:

“(2) Any person who meets the requirements of paragraph 14 of the First Schedule, and whose premises meet the requirements of paragraph 15 of the said Schedule, may apply for a licence to operate a betting office.”;

- (d) in section 34, by inserting after subsection (6), the following subsections:

“(7) Where a licensee fails to pay a licence fee in accordance with this section, he is guilty of an offence and is liable on summary conviction to a fine of fifty thousand dollars and to imprisonment for six months, in addition to which his licence may be revoked.

(8) Where the licensee is liable to pay the tax at the rate of ten per cent, the taking of any bet on which the tax is not paid or collected is deemed to be an offence and is punishable in accordance with section 28(3).”;

(e) by inserting after section 34, the following section:

"National tote system 34A. (1) There shall be established for the purpose of regulating betting by way of tote, forecast, trifecta or other pool betting, as carried on through the Turf Clubs on race days, a National Tote System (hereinafter called "the system").

(2) The system shall be administered by an approved body which shall be responsible for the provision of all totalisators at all licensed betting pool outlets, or betting pool offices, licensed for the purpose of the system.

(3) Subject to this section, the provisions of sections 28 to 31, and the First Schedule apply *mutatis mutandis* to the pool betting outlets as they apply to the betting offices.

(4) There shall be charged at the rate of ten per cent, a tax on all bets placed with the system, in any manner whatever, payable every week on the Wednesday following the week in which the tax is deducted.

(5) Payment of the tax charged in accordance with this section shall be made to the Betting Levy Board by the approved body.

(6) Where a licensee fails to pay a licence fee in accordance with this section, he is guilty of an offence and is liable on summary conviction to a fine of fifty thousand dollars and to imprisonment for six months in addition to which his licence may be revoked.

(7) Where the licensee is liable to pay the tax at the rate of ten per cent, the taking of any bet on which the tax is not paid or collected is deemed to be an offence and is punishable in accordance with section 28(3).

(8) In this section, "approved body" means the Trinidad Race Club or any other body authorised to assume its responsibility for conducting live racing.;

- (f) in section 36, by deleting subsections (1) to (6) and substituting the following subsections:

"(1) There shall be charged upon all bets placed at fixed odds in any manner whatever at a licensed betting office, a tax at the rate of ten per cent or an annual levy of four hundred thousand dollars whichever is greater.

(2) The tax of ten per cent chargeable under subsection (1), shall be paid to the Betting Levy Board established under the Betting Levy Board Act, 1989 by the holder of the betting office licence pertaining to the betting office, every week by the Wednesday following the week in which the tax is deducted.

(3) The annual levy chargeable under subsection (1), shall be paid in four quarterly installments of one hundred thousand dollars on or before 2nd January, 1st April, 1st July and 1st October of each year, commencing in the year 1995.

(4) Where at the end of any quarter—

(a) the levy paid under subsection (3) is in excess of the tax paid under subsection (2), the Board shall make a refund of the tax;

(b) the tax paid under subsection (2) is greater than the levy paid under subsection (3), the Board shall make a refund of the levy.

(5) Where the licensee fails to pay the tax levy in accordance with this section, he is guilty of an offence and is liable on summary conviction to a fine of fifty thousand dollars, and to imprisonment for six months and in addition the licence may be revoked.

(6) Where a licensee is liable to pay tax at the rate of ten per cent, the taking of any bet on which the tax is not paid or collected is deemed to be an offence and is punishable in accordance with section 28(3).”;

(g) in the First Schedule—

(i) by deleting paragraph 2(a) and substituting the following:

“(a) in the case of a betting office licence for betting pool operators conducting bets at fixed odds, an annual fee of \$100,000 payable on or before the 15th December in the year prior to the year for which the licence is required, save that a new applicant shall pay the licence fee at the time his licence is granted;

(b) in the case of the Turf Clubs, a licence fee of one hundred dollars per day on each race day on which betting is conducted, in respect of each pool betting outlet or each betting pool licensed for the purposes of the system.”; and

(ii) by renumbering the subsequent paragraph accordingly;

(h) in the Fourth Schedule, by deleting paragraph (1), and substituting the following paragraph:

“(1) The pool betting duty shall be paid to the Board on Wednesday of every week in such manner as the Board may direct.”.

2. Clause 4(b)(iii) is amended by deleting the words “1” and substituting the word “1”.

3. Clause 5(1) is amended—

(a) in paragraph (a) in relation to section 5(6D) of the Income Tax Act, by deleting the words “(i)”, “(ii)”, “(iii)” and “(iv)” and substituting the words “(a)”, “(b)”, “(c)” and “(d)” respectively;

(b) in paragraph (c) in relation to section 8(1) (v) of the Income Tax Act, by deleting the marginal note and substituting the following marginal note:

“Act No. 18 of 1993”;

(c) by deleting paragraph (d) and substituting the following paragraph:

“(d) in section 11(2), by inserting after the words “subsection (1)(b)”, the words “and sections 11A and 11B”;

(d) in paragraph (e) in relation to section 11A(3) of the Income Tax Act, by deleting the words “under section 11(1)(b)” and substituting the words “referred to in section 11(1)(b)”;

(e) in paragraph (h)—

(i) by deleting the words “the following sections” and substituting the words “the following section”;

(ii) by renumbering sections 34B and 34C of the Income Tax Act as section 34B(1) and (2) respectively and inserting in the appropriate place the following marginal note:

“Tax on certain dividends”;

(iii) by deleting section 34B(2) as renumbered and substituting the following subsection:

“(2) The provisions of section 34A(2), (2A), (4) and (6) apply *mutatis mutandis* to a taxpayer to whom subsection (1) applies.”.

4. Clause 7 is repealed and the following clause is substituted:

“Chap. 76:01
amended 7. The Stamp Duty Act is amended—

(a) in the First Schedule—

(i) by inserting after paragraph (o) in the exemptions under the heading

“Customs entries in respect of imported goods” the following paragraph:

“(p) for the period December, 1994 and subject to the relevant conditions stipulated in section 45 and the Second Schedule to the
Chap. 78:01 Customs Act, motor vehicles, household effects and personal effects imported into Trinidad and Tobago by a returning national.”;

(ii) by deleting the heading “Customs entries in respect of imported goods” and all the paragraphs thereunder ending with the words “shall apply in the same manner as if the duty were a duty of customs.”;

(b) by deleting the Second, Third, Fourth and Fifth Schedules.”.

5. Clause 8 is amended—

(a) in paragraph (c)(i) in relation to section 40(1) of the Miscellaneous Taxes Act, by deleting the full stop after the words “collected by the financial institution”;

(b) in paragraph (d)—

(i) in relation to the hotel accommodation tax—

(A) by renumbering sections 50 and 51 as sections 51 and 52 respectively;

(B) in section 51 as renumbered, in the definition of “Board of Inland Revenue”, by inserting in the appropriate place the following marginal note in respect of the words “the Income Tax Act”:

“Chap. 75:01”;

(C) by deleting section 52(8)(c)(ii) as renumbered and substituting the following subparagraph:

“(ii) doubtful debts to the extent that each is estimated to the satisfaction of the Tax Authority to have become bad during the period,

even if such bad or doubtful debts were due and payable before that period commenced, but so that all sums recovered at any time on account of amounts previously written-off or allowed in respect of the bad or doubtful debts shall be treated as part of the proceeds of the letting and brought into account.”;

- (ii) in relation to the special tax, by renumbering section 52 as section 53;
- (iii) in relation to the insurance premium tax—
 - (A) by repealing section 56 and renumbering sections 53, 54 and 55 as sections 54, 55 and 56 respectively;
 - (B) in section 54(1) as renumbered—
 - (I) by deleting paragraphs (d) and (e) in the definition of “premium”;
 - (II) in paragraph (d) of the definition of “taxable insurance contract”, by deleting the words “which the insured enters into in the course of a business carried on by him”;
 - (III) by substituting a semi-colon for the fullstop in paragraph (e) of the definition of “taxable insurance contract” and inserting the following paragraphs:
 - “(f) a contract relating to group life insurance;
 - “(g) a contract relating to group health insurance.”;
 - (C) in section 54(3)(a) as renumbered, by inserting after the words “it shall”, the words “, except for the purposes of sections 58 and 59(1),”;
 - (D) by repealing section 56 as renumbered and substituting the following section:
 - “Charge to tax 56. (1) Subject to subsection (2), tax shall be charged on the receipt of a premium by an insurer where—
 - (a) the premium is received under a taxable insurance contract; and

(b) the period of cover for the risk under the taxable insurance contract—

(i) begins on or after 1st January, 1995; or

(ii) begins before 1st January, 1995 and extends to a date after 31st December, 1994.

(2) Where—

(a) a premium under a taxable insurance contract is received by the insurer on or after 19th December, 1994 and before 1st January, 1995; and

(b) the period of cover for the risk begins on or after 19th December, 1994 and extends to a date after 31st December, 1994,

tax shall be charged on the portion of the premium that relates to the period of cover falling after 31st December, 1994.”;

(E) by repealing section 58 and substituting the following section:

“Liability to
pay tax

58. (1) Subject to section 59(2), tax shall be collected by the insurer under a taxable insurance contract, or by his intermediary, at the time that the premium is paid.

(2) Where a person fails to collect the tax under subsection (1), or to pay the tax in accordance with section 59, he shall, in addition to the tax, be liable to pay over to the Tax Authority an additional amount of fifty per cent of the tax

together with interest at the rate of fifteen per cent a year on such tax and such additional amount from the due date.”;

(F) in section 59—

(I) by deleting subsection (1) and substituting the following:

“(1) Subject to subsection (2)—

(a) an insurer shall, in respect of premiums received by him in any month, pay the relevant tax to the Tax Authority on or before the fifteenth day of the following month;

(b) an insurer shall pay the tax received by him from an intermediary in any month, to the Tax Authority on or before the fifteenth day of the following month;

(c) an intermediary shall, in respect of premiums received by him in any month, pay the relevant tax to the insurer within thirty days of receiving the premium.”;

(II) in subsection (2), by deleting from the words “withhold the tax” to the words “the foreign insurer” and substituting the words “pay the tax payable in respect of a premium under that contract”; and

(III) in subsection (3), by deleting the words “withheld and”;

(G) in section 60(1)(a), by deleting the words “contract of insurance” and substituting the words “taxable insurance contract”;

- (c) in paragraph (e) in relation to the Seventh Schedule to the Miscellaneous Taxes Act, by inserting in the appropriate place under the appropriate column, the following:

“02.03 Meat of swine, fresh, chilled or frozen 20 10 5 0 —”

6. Clause 9 is amended—

- (a) in subclause (1)(a) in relation to section 45 of the Customs Act—

(i) in subsection (5)(c), by deleting the words “or business”;

(ii) by renumbering subsection (10) as subsection (11) and inserting after subsection (9), the following subsection:

“(10) Where a returning national has been granted an exemption under this section, the Minister shall take such steps to ensure that a lien is placed on the imported motor vehicle so that it cannot be sold, transferred, rented or exchanged, without the written permission of the Minister, within a period of two years from the date of importation.”;

(iii) in subsection (11) as renumbered, by deleting the words “(c).”;” occurring in paragraph (d) and substituting the words “(c);” and by inserting after paragraph (d), the following paragraph:

“(e) has attained the age of eighteen years.”;

- (b) by deleting subclause (1)(b) and substituting the following paragraph:

“(b) by reducing by five per cent the rates of duty specified in the First Schedule except in the case of—

(i) goods in relation to which the rate of duty is specified as “Free”, “5%” or “40%”;

(ii) goods falling under the following tariff heading numbers and descriptions:

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
02.01	Meat of bovine animals, fresh or chilled
02.02	Meat of bovine animals, frozen
02.03	Meat of swine, fresh, chilled or frozen
ex 02.07	Meat and edible offal, of the poultry of Heading No. 01.05, fresh, chilled or frozen, other than backs, necks and wings
ex 02.07	Backs, necks and wings
ex 03.05	Cod, herrings, alewives, saithe, pollock, haddock and hake, smoked, dried, salted or in brine
ex 03.05	Mackerel, salted or in brine
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter
ex 04.02	Powdered milk
ex 04.02	Evaporated milk
0402.991	Condensed milk
0407.002	Hatching Eggs, not for breeder flock
0701.90	Potatoes, fresh or chilled
0703.101	Onions
0710.10	Potatoes (frozen)
1005.90	Maize (corn), other than seed corn
1201.009	Soya beans, other than for sowing
1701.991	Icing sugar
1701.999	Other sugar (excluding raw sugar, and sugar containing added flavouring or colouring matter)
2710.22	Illuminating kerosene
3215.909	Other inks, not including writing or drawing ink
3923.109	Other
3923.901	Cups
3923.909	Other
4819.409	Other sacks and bags, including cones, printed
6908.001	Tiles
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures
8450.11	Fully-automatic washing machines

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
8450.111	For domestic use
8450.12	Other machines, with built-in centrifugal dryer
8450.121	For domestic use
8450.19	Other washing machines
8450.191	For domestic use
0403.90	Other
0405.002	Butter, fresh
0405.003	Butter, salted
0405.004	Ghee
0405.009	Other
10.06	Rice
1602.102	Preparations for infant use, put up for retail sale
1901.909	Other
2005.102	Preparations for infant use, put up for retail sale
2007.101	Preparations for infant use, put up for retail sale
2009.102	Preparations for infant use, put up for retail sale
2009.202	Preparations for infant use, put up for retail sale
2009.302	Preparations of lime juice for infant use, put up for retail sale
2009.304	Preparations of the juice of any other single citrus fruit for infant use, put up for retail sale
2009.402	Preparations for infant use, put up for retail sale
2009.502	Preparations for infant use, put up for retail sale
2009.603	Preparations for infant use, put up for retail sale
2009.702	Preparations for infant use, put up for retail sale
2009.802	Preparations of passion fruit juice for infant use, put up for retail sale
2009.805	Preparations of tamarind juice for infant use, put up for retail sale
2009.808	Preparations of the juice of any other single fruit or vegetable for infant use, put up for retail sale
2009.901	Preparations of grapefruit and orange juices for infant use, put up for retail sale
2009.903	Preparations of pineapple-based juices for infant use, put up for retail sale
2009.905	Preparations of other mixtures of juices for infant use, put up for retail sale
2104.201	Preparations for infant use, put up for retail sale
2106.008	Preparations for infant use, put up for retail sale
2201.901	Ordinary natural waters

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
2201.909	Other
2202.109	Other
2202.901	Beverages containing cocoa
2202.902	Malt beverages
2202.909	Other
2904.001	Sulphonic Acid and Linear Alkylbenzene
3004.907	Soft candles
3005.001	Gauze, bandages and adhesive plasters
3005.009	Other
3306.109	Other
3306.90	Other
3307.30	Perfumed bath salts and other bath preparations
3604.10	Fireworks
3604.909	Other
3702.002	Instant print film
3702.009	Other
3924.102	Drinking straws
3924.109	Other
3924.909	Other
3926.10	Office or school supplies
3926.20	Articles of apparel or clothing accessories (including gloves)
3926.30	Fittings for furniture, coachwork or the like
3926.40	Statuettes and other ornamental articles
3926.906	Handcuffs
3926.909	Other
4015.19	Other
4015.901	Articles of apparel
4015.909	Other
4016.10	Of cellular rubber
4016.91	Floor coverings and mats
4016.92	Erasers
4016.93	Gaskets, washers and other seals
4016.94	Boat or Dock fenders, whether or not inflatable
4016.95	Other inflatable articles

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
4016.999	Other
4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material
4202.109	Other
4202.309	Other
4202.901	Of leather
4202.909	Other
4203.10	Articles of apparel
4203.21	Specially designed for use in sports
4203.299	Other
4203.30	Belts and Bandoliers
4203.40	Other clothing accessories
4205.00	Other articles of leather or of composition leather
4303.009	Other
4304.002	Articles
4503.002	Bath, table, typewriter and other mats
4814.00	Wall paper and similar wall coverings; window transparencies of paper
4815.00	Floor Coverings on a base of paper or of paper board, whether or not cut to size
4818.301	Tablecloths
4818.401	Sanitary towels and tampons
4818.402	Napkins and napkin liners for babies
4818.409	Other
4820.20	Exercise Books
4911.002	Schematic Maps
5601.101	Sanitary towels and tampons
5601.102	Napkins and napkin liners for babies
5601.109	Other
5601.209	Other articles of wadding
5609.00	Articles of Yarn, strip or the like of Heading No. 5404.00 or 5405.00, twine, cordage, rope or cables, not elsewhere specified or included

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
5904.10	Linoleum
5904.90	Other
6212.30	Corselettes
6212.90	Other
6301.10	Electric Blankets
6301.20	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair
6301.30	Blankets (other than electric blankets) and travelling rugs, of cotton
6301.40	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres
6301.90	Other blankets and travelling rugs
6306.102	Awnings
6306.103	Sunblinds
6306.20	Tents
6306.40	Pneumatic mattresses
6306.90	Other
6307.905	Sanitary towels
6401.909	Other
6402.10	Sports Footwear
6402.20	Footwear with upper straps or thongs assembled to the sole by means of plugs
6402.30	Other footwear, incorporating a protective metal toe-cap
6402.90	Other footwear
6403.10	Sports footwear
6403.20	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe
6403.30	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap
6403.50	Other footwear with outer soles of leather
6403.90	Other footwear
6404.111	Sports footwear
6404.112	Tennis shoes, basketball shoes, gym shoes, training shoes and the like
6404.19	Other

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
6404.20	Footwear with outer soles of leather or composition leather
6405.10	With uppers of leather or composition leather
6405.20	With uppers of textile materials
6405.90	Other
6406.901	Gaiters, leggings and similar articles, and parts thereof
6505.101	Of human hair
6505.109	Of other materials
6701.002	Other articles
6704.00	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or textile materials; articles of human hair not elsewhere specified or included
6911.101	Tableware
6911.102	Kitchenware
6911.90	Other
6912.001	Tableware and kitchenware
6912.009	Other
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of Heading No. 70.10 or 70.18)
7020.009	Other
7321.109	Other
7321.81	For gas fuel or for both gas and other fuels
7321.82	For liquid fuel
7321.83	For solid fuel
7323.101	Iron or steel wool
7323.109	Other
7323.909	Other
7325.10	Of non-malleable cast iron
7325.99	Other
7326.19	Other
7326.20	Articles of iron or steel wire
7326.901	Handcuffs
7326.909	Other

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
7417.00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper
7418.10	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like
7418.20	Sanitary ware and parts thereof
7615.103	Other table, kitchen or household articles
7615.105	Pot scourers and scouring or polishing pads
7615.109	Other
7615.201	Sanitary ware
8205.51	Household tools
8206.001	Household tools
8210.001	Coffee-mills
8210.002	Mincers
8210.003	Juice extractors
8210.004	Ice cream freezers
8210.009	Other
8211.10	Sets of assorted articles
8211.91	Table knives having fixed blades
8211.921	Household
8211.931	Household
8211.94	Blades
8212.10	Razors
8212.90	Other parts
8214.10	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor
8214.20	Manicure or pedicure sets and instruments (including nail files)
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware
8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
8414.513	Ceiling or roof
8418.50	Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture
8422.11	Of the household type
8423.10	Personal weighing machines (including baby scales); household scales
8450.201	For domestic use
8476.10	Machines
8476.90	Parts
8509.10	Vacuum cleaners
8509.20	Floor polishers
8509.30	Kitchen waste disposers
8509.401	Food grinders and mixers
8509.402	Fruit or vegetable juice extractors
8509.809	Other
8510	Shavers and hair clippers, with self-contained electric motor
8513.10	Lamps
8516.102	Immersion heaters
8516.20	Electric space heating apparatus and electric soil heating apparatus
8516.31	Hair dryers
8516.32	Other hair-dressing apparatus
8516.33	Hand-drying apparatus
8516.40	Electric smoothing irons
8516.50	Microwave ovens
8516.609	Other
8516.71	Coffee or Tea makers
8516.72	Toasters
8516.79	Other
8516.80	Electric heating resistors
8518.10	Microphones and stands therefor
8518.20	Loudspeakers; whether or not mounted in their enclosures

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
8518.30	Headphones, earphones and combined microphones/speaker sets
8518.50	Electric sound amplifier sets
8518.90	Parts
8519.40	Transcribing machines
8520.20	Telephone answering machines
8520.90	Other
8524.909	Other
8525.201	Portable radio-telephones
8525.30	Television cameras
8531.801	Electrical sound or visual signalling apparatus
8539.31	Fluorescent, hot cathode
8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles
8706.009	Other
8711.109	Other
8711.209	Other
8711.309	Other
8711.409	Other
8711.509	Other
8711.909	Other
8712.009	Other
8716.10	Trailers and semi-trailers of the caravan type, for housing or camping
8801.10	Gliders and hang gliders
8801.90	Other
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes
9001.901	Colour filters for cameras
9002.11	For cameras, projectors or photographic enlargers or reducers
9004.10	Sunglasses
9004.90	Other
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of Heading No. 85.39

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus
9008.40	Photographic (other than cinematographic) enlargers and reducers
9008.901	Of photographic enlargers and reducers
9010	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of circuit patterns on sensitized semi-conductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments
9019.10	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus
9019.20	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
9020 .00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
9021.201	Artificial Teeth
9021.202	Dental Fittings
9022.00	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radio-therapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like
9023	Instruments, apparatus and models, designed for demonstrational purposes (e.g., in education or exhibitions), unsuitable for other uses
9113.20	Of base metal, whether or not gold or silver plated
9113.90	Other

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments
9202.00	Other string musical instruments (e.g. guitars, violins, harps)
9203.00	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds
9204.00	Accordions and similar instruments; mouth organs
9205.00	Other wind musical instruments (e.g. clarinets, trumpets, bagpipes)
9206.009	Other
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (e.g. organs, guitars, accordions)
9208.00	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments
9209.001	Musical instrument strings
9209.009	Other
9301.00	Military weapons, other than revolvers, pistols and the arms of Heading No. 9307.00
9306.009	Other
9307.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor
9401.10	Seats of a kind used for aircraft
9401.20	Seats of a kind used for motor vehicles
9401.40	Seats other than garden seats or camping equipment, convertible into beds
9402.00	Medical, surgical, dental or veterinary furniture (e.g. operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
9403.201	Of a kind used in schools, churches and laboratories
9403.601	Of a kind used in schools, churches and laboratories
9403.702	Of a kind used in schools, churches and laboratories
9403.802	Of a kind used in schools, churches and laboratories
9404.30	Sleeping bags
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included
9501.00	Wheeled toys designed to be ridden by children (e.g. tricycles, scooters, pedal cars); dolls' carriages
9502	Dolls representing only human beings
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds
9504.10	Video games of a kind used with a television receiver
9504.20	Articles and accessories for billiards
9504.30	Other games, coin or disc-operated, other than bowling alley equipment
9504.909	Other
9505.109	Other
9505.90	Other
9506.001	For Cricket
9506.002	For Soccer
9506.003	For Tennis
9506.004	For Golf
9506.005	For Gymnastics
9506.006	For Athletics
9506.007	For other sports (including table-tennis) or other outdoor games

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
9506.008	Swimming Pools and Paddling Pools
9507.909	Other
9508.00	Roundabouts, swings, shooting galleries and other fair-ground amusements; travelling circuses, travelling menageries and travelling theatres
9603.006	Other toilet brushes; other brushes for household use
9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning
9608.20	Felt-tipped and other porous-tipped pens and markers
9608.30	Fountain pens, Stylograph pens and other pens
9608.40	Propelling or sliding pencils
9608.50	Sets of articles from two or more of the foregoing sub-headings
9608.60	Refills for ballpoint pens, comprising the ball point and the ink-reservoir
9608.901	Pen-holders, pencil-holders and similar holders
9608.902	Barrels and covers for ballpoint pens
9609	Pencils (other than pencils of Heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks
9610.001	Writing or drawing boards
9611.009	Other
9613.009	Other
9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof
9615.909	Other
9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners
9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of Heading No. 4906.00 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
9702.00	Original engravings, prints and lithographs
9703.00	Original sculptures and statuary, in any material
9704.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined
9705.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest
9706.00	Antiques of an age exceeding 100 years;
	(iii) goods described in the First Column hereunder, the rate of duty in relation to which shall be as specified in the Second Column:

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
02.04	Meat of sheep or goats, fresh, chilled or frozen	15 per cent
0101.192	Race horses, not for breeding	2.5 per cent
22.03	Beer made from malt:	
2203.001	Beer	\$2.64 per litre
2203.002	Stout	\$2.64 per litre
2203.009	Other	\$2.64 per litre
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of Heading No. 20.09	
2204.10	Sparkling wine	35 per cent
2204.20	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204.201	Grape must	5 per cent
2204.202	Other wine	35 per cent
2204.30	Other grape must	5 per cent
2205.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	35 per cent
2206.00	Other fermented beverages (for example, cider, perry, mead)	35 per cent
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.	
2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	\$14.30 per litre

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
2207.20	Ethyl alcohol and other spirits, denatured, of any strength	\$1.32 per litre
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages.	
2208.10	Compound alcoholic preparations of a kind used for the manufacture of beverages	\$14.30 per litre
2208.20	Spirits obtained by distilling grape wine or grape marc:	
2208.201	Brandy, in bottles of a strength not exceeding 46% vol.	\$11.44 per litre
2208.209	Other	\$23.51 per litre of alcohol by vol.
2208.30	Whiskies:	
2208.301	In bottles of a strength not exceeding 46% vol.	\$11.66 per litre
2208.309	Other	\$23.12 per litre of alcohol by vol.
2208.40	Rum and tafia:	
2208.401	In bottles of a strength not exceeding 46% vol.	\$12.98 per litre
2208.409	Other	\$27.36 per litre of alcohol by vol.
2208.50	Gin and Geneva:	
2208.501	In bottles of a strength not exceeding 46% vol.	\$12.32 per litre
2208.509	Other	\$25.05 per litre of alcohol by vol.
2208.90	Other:	
2208.901	Vodka	\$14.30 per litre
2208.902	Cordials and liqueurs	\$14.30 per litre
2208.903	Aromatic bitters used as a flavouring agent for food and beverages	\$1.10 per litre
2208.904	Other aromatic bitters	\$14.30 per litre
2208.909	Other	\$14.30 per litre
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
2402.10	Cigars, cheroots and cigarillos, containing tobacco	35 per cent
2402.20	Cigarettes containing tobacco	35 per cent
2402.90	Other	35 per cent
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.	
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	35 per cent
2403.90	Other:	

FIRST COLUMN		SECOND COLUMN
Heading No.	Description of Goods	Rate of Duty
2403.901	Snuff	35 per cent
2403.909	Other	35 per cent
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being basic constituents of the preparations.	
2710.13	Motor spirit (gasolene)	35 per cent
2710.23	Vaporising oil or white spirit	35 per cent
2710.31	Diesel oil	35 per cent
2710.39	Other	20 per cent
2710.42	Bunker "C" grade fuel oil	35 per cent
2710.49	Other	35 per cent
2710.92	Lubricating oils	35 per cent
2710.93	Lubricating greases	35 per cent
2713.20	Petroleum bitumen	35 per cent
2713.90	Other residues of petroleum oils or of oils obtained from bituminous minerals	35 per cent
2714.10	Bituminous or oil shale and tar sands	35 per cent
2714.901	Natural Bitumen	35 per cent
2714.903	Asphaltites and asphaltic rocks	35 per cent
2715.001	Cut-backs	35 per cent
2715.009	Other	35 per cent
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.	
3706.10	Of a width of 35 mm or more	\$3.00 per 100 metres
3706.90	Other	\$3.00 per 100 metres
40.11	New pneumatic tyres, of rubber:	
4011.10	Of a kind used on motor cars (including station wagons and racing cars)	35 per cent
4012.10	Retreaded tyres:	
4012.101	Of a kind used on motor cars (including station wagons and racing cars)	35 per cent
4012.102	Of a kind used on buses or lorries	35 per cent
40.13	Inner tubes, of rubber:	
4013.10	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:	
4013.101	Of a kind used on motor cars (including station wagons and racing cars)	10 per cent
4013.102	Of a kind used on buses or lorries	10 per cent
6813.10	Brake linings and pads	25 per cent
7007.111	Motor car windscreens	20 per cent

FIRST COLUMN	SECOND COLUMN	
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
7007.111	Motor car windscreens	20 per cent
7007.211	Motor car windscreens	20 per cent
7009.10	Rear-view mirrors for vehicles	20 per cent
7014.001	Signalling glassware and optical elements of glass, for road motor vehicles	20 per cent
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport.	
7101.10	Natural pearls	35 per cent
7101.20	Cultured pearls:	
7101.21	Unworked	35 per cent
7101.22	Worked	35 per cent
71.02	Diamonds, whether or not worked, but not mounted or set.	
7102.10	Unsorted	35 per cent
7102.20	Industrial:	
7102.21	Unworked or simply sawn, cleaved or bruted	35 per cent
7102.29	Other	35 per cent
7102.30	Non-industrial:	
7102.31	Unworked or simply sawn, cleaved or bruted	35 per cent
7102.39	Other	35 per cent
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	
7103.10	Unworked or simply sawn or roughly shaped	35 per cent
7103.90	Otherwise worked:	
7103.91	Rubies, sapphires and emeralds	35 per cent
7103.99	Other	35 per cent
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	
7104.10	Piezo-electric quartz	35 per cent
7104.20	Other, unworked or simply sawn or roughly shaped	35 per cent
7104.90	Other	35 per cent
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	

FIRST COLUMN	SECOND COLUMN	
Heading No.	Description of Goods	Rate of Duty
7113.10	Of precious metal whether or not plated or clad with precious metal:	
7113.11	Of silver, whether or not plated or clad with other precious metal	35 per cent
7113.19	Of other precious metal, whether or not plated or clad with precious metal:	
7113.191	Of gold	35 per cent
7113.199	Other	35 per cent
7113.20	Of base metal clad with precious metal	35 per cent
7114.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	35 per cent
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	
7116.10	Of natural or cultured pearls	35 per cent
7116.20	Of precious or semi-precious stones (natural, synthetic or reconstructed)	35 per cent
7117.00	Imitation jewellery	35 per cent
73.20	Springs and leaves for springs, or iron or steel.	
7320.10	Leaf-springs and leaves therefor:	
7320.101	For road motor vehicles	20 per cent
7320.20	Helical springs:	
7320.201	For road motor vehicles	20 per cent
7320.90	Other:	
7320.901	For road motor vehicles	20 per cent
8302.003	Other mountings, fittings and similar articles suitable for motor vehicles	20 per cent
8407.30	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	
8407.33	Of a cylinder capacity, exceeding 250 cc but not exceeding 1000 cc	30 per cent
8407.34	Of a cylinder capacity exceeding 1000 cc	30 per cent
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	
8408.20	Engines of a kind used for the propulsion of vehicles of Chapter 87	30 per cent
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08.	
8409.91	Suitable for use solely or principally with spark-ignition internal combustion piston engines:	
8409.911	For road motor vehicles	20 per cent
8409.99	Other:	
8409.991	For road motor vehicles	20 per cent
8413.30	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	20 per cent

FIRST COLUMN	SECOND COLUMN	
<i>Heading No.</i>	<i>Description of Goods</i>	
<i>Heading No.</i>	<i>Rate of Duty</i>	
8421.231	Oil filters	35 per cent
8421.232	Petrol filters	35 per cent
8421.31	Intake air filters for internal combustion engines	35 per cent
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).	
8483.001	For road motor vehicles	20 per cent
8511.10	Sparking plugs	10 per cent
8511.20	Ignition magnetos; magnetodynamos; magnetic flywheels	20 per cent
8511.30	Distributors; ignition coils	20 per cent
8511.40	Starter motors and dual purpose starter-generators	20 per cent
8511.50	Other generators	20 per cent
8511.80	Other equipment	20 per cent
8511.90	Parts	10 per cent
8512.20	Other lighting or visual signalling equipment	25 per cent
8512.30	Sound signalling equipment	25 per cent
8512.40	Windscreen wipers, defrosters and demisters	25 per cent
8518.40	Audio-frequency electric amplifiers	35 per cent
8519.10	Coin or disc-operated record-players	35 per cent
8521.00	Video recording or reproducing apparatus	35 per cent
8524.901	Audio compact discs	35 per cent
8524.902	Other compact discs	35 per cent
8539.10	Sealed beam lamp units	35 per cent
8543.002	Sound mixing units (equalisers) for domestic use	35 per cent
87.02	Public transport type passenger motor vehicles.	
8702.10	With compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8702.102	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10 per cent
8702.104	Other coaches, buses and minibuses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10 per cent
8702.106	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10 per cent

FIRST COLUMN	SECOND COLUMN	
Heading No.	Description of Goods	Rate of Duty
8702.109	Other	10 per cent
8702.90	Other	
8702.902	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10 per cent
8702.904	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10 per cent
8702.906	Other coaches, buses and mini-buses of a seating capacity exceeding 29 persons (including the driver)	10 per cent
8702.909	Other	10 per cent
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars:	
8703.20	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
8703.21	Of a cylinder capacity not exceeding 1000 cc:	
8703.219	Other	35 per cent
8703.22	Of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc:	
8703.229	Other	35 per cent
8703.23	Of a cylinder capacity exceeding 1500 cc but not exceeding 3000 cc:	
8703.232	Of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc	35 per cent
8703.233	Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc	35 per cent
8703.234	Of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc	35 per cent
8703.24	Of a cylinder capacity exceeding 3000 cc:	
8703.249	Other	35 per cent
8703.30	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8703.31	Of a cylinder capacity not exceeding 1500 cc:	
8703.319	Other	35 per cent
8703.32	Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc:	
8703.322	Of a cylinder capacity exceeding 1500 cc but not exceeding 2000 cc, other	35 per cent
8703.324	Of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc, other	35 per cent

FIRST COLUMN	SECOND COLUMN	Rate of Duty
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8703.33	Of a cylinder capacity exceeding 2500 cc:	
8703.339	Other	35 per cent
8703.90	Other	35 per cent
87.04	Motor vehicles for the transport of goods.	
8704.10	Dumpers designed for off-highway use	10 per cent
8704.20	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8704.21	g.v.w. not exceeding 5 tonnes:	
8704.219	Other	10 per cent
8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
8704.229	Other	10 per cent
8704.23	g.v.w. exceeding 20 tonnes:	
8704.239	Other	10 per cent
8704.30	Other, with spark-ignition internal combustion piston engine:	
8704.31	g.v.w. not exceeding 5 tonnes:	
8704.319	Other	10 per cent
8704.32	g.v.w. exceeding 5 tonnes:	
8704.329	Other	10 per cent
8704.90	Other	10 per cent
87.08	Parts and accessories of the motor vehicles of headings nos. 87.01 to 87.05.	
8708.009	Other	35 per cent
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	
9101.10	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility	35 per cent
9101.20	Other wrist-watches, whether or not incorporating a stop-watch facility	35 per cent
9101.90	Other	35 per cent
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches other than those of heading No. 91.01.	
9102.10	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility	35 per cent
9102.20	Other wrist-watches, whether or not incorporating a stop-watch facility	35 per cent
9102.90	Other	35 per cent
91.03	Clocks with watch movements, excluding clocks of heading No. 9104.00.	

FIRST COLUMN	SECOND COLUMN	
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
9103.10	Battery or accumulator powered	35 per cent
9103.90	Other	35 per cent
9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	35 per cent
91.05	Other Clocks.	
9105.10	Alarm clocks	35 per cent
9105.20	Wall clocks	35 per cent
9105.90	Other	35 per cent
9108.00	Watch movements, complete and assembled	35 per cent
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.	
9110.10	Of watches	35 per cent
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.	
9113.10	Of precious metal or of metal clad with precious metal	35 per cent
9302.00	Revolvers and pistols, other than those of heading No. 93.03 or 9304.00	35 per cent
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	
9303.009	Other	35 per cent
9304.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 9307.00	35 per cent
9305.00	Parts and accessories of articles of headings Nos. 9301.00 to 9304.00	35 per cent
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	
7214.002	Forged, of non-alloy steel	2.5 per cent
72.15	Other bars and rods of iron or non-alloy steel.	
7215.001	Of free-cutting steel, not further worked than cold-formed or cold-finished.	2.5 per cent
7215.002	Other, not further worked than cold-formed or cold-finished.	2.5 per cent
7215.009	Other, of non-alloy steel.	2.5 per cent

FIRST COLUMN	SECOND COLUMN	
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
72.17	Wire of iron or non-alloy steel.	
7217.009	Of non-alloy steel, other	2.5 per cent
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.	
7301.10	Sheet piling.	2.5 per cent
7301.20	Angles, shapes and sections.	2.5 per cent
7302.001	Rails.	2.5 per cent
7302.009	Other.	2.5 per cent
7303.00	Tubes, pipes and hollow profiles, of cast iron.	2.5 per cent
7304.001	High-pressure hydro-electric conduits of steel, whether or not reinforced.	2.5 per cent
7304.002	Tubes, pipes and blanks therefor, of steel, of a thickness of less than 3 mm and a diameter less than 75 mm.	2.5 per cent
7304.009	Other.	2.5 per cent
7305.11	Longitudinally submerged arc welded.	2.5 per cent
7305.12	Other, longitudinally welded	2.5 per cent
7305.19	Other.	2.5 per cent
7305.20	Casing of a kind used in drilling for oil or gas.	Free
7305.30	Other, welded:	
7305.31	Longitudinally welded.	2.5 per cent
7305.39	Other.	2.5 per cent
7305.90	Other.	2.5 per cent
7306.001	Tubes, pipes and blanks therefor, of steel, of a thickness of less than 3 mm and a diameter less than 75 mm.	2.5 per cent
7306.009	Other.	2.5 per cent
7307.11	Of non-malleable cast iron.	2.5 per cent
7307.19	Other.	2.5 per cent
7307.21	Flanges.	2.5 per cent
7307.22	Threaded elbows, bends and sleeves.	2.5 per cent
7307.23	Butt welding fittings.	2.5 per cent
7307.29	Other.	2.5 per cent
7307.91	Flanges.	2.5 per cent
7307.92	Threaded elbows, bends and sleeves.	2.5 per cent
7307.93	Butt welding fittings.	2.5 per cent
7307.99	Other.	2.5 per cent
7308.10	Bridges and bridge-sections.	2.5 per cent
7308.20	Towers and lattice masts.	2.5 per cent
7308.30	Doors, windows and their frames and thresholds for doors.	2.5 per cent

FIRST COLUMN	SECOND COLUMN	
Heading No.	Description of Goods	Rate of Duty
7308.40	Props and similar equipment for scaffolding, shuttering or pit-propping.	2.5 per cent
7308.90	Other.	2.5 per cent
7309.001	Petrol, oil and gas tanks.	2.5 per cent
7309.002	Water tanks.	2.5 per cent
7309.009	Other.	2.5 per cent
7321.90	Parts.	2.5 per cent
7322.00	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven-fan or blower, and parts thereof, of iron or steel.	2.5 per cent
7325.91	Grinding balls and similar articles for mills.	Free
7326.11	Grinding balls and similar articles for mills.	Free
7610.909	Other.	Free
7611.009	Other.	Free
7805.00	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	2.5 per cent
7906.00	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	2.5 per cent
7907.10	Gutters, roof capping, skylight frames and other fabricated building components.	2.5 per cent
8006.00	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	2.5 per cent
8202.10	Hand saws.	2.5 per cent
8202.20	Band saw blades.	Free
8202.30	Circular saw blades (including slitting or slotting saw blades).	2.5 per cent
8202.40	Chain saw blades.	2.5 per cent
8202.90	Other saw blades.	2.5 per cent
8203.10	Files, rasps and similar tools	2.5 per cent
8203.20	Pliers (including cutting pliers), pincers, tweezers and similar tools.	2.5 per cent
8203.30	Metal cutting shears and similar tools.	2.5 per cent
8203.40	Pipe-cutters, bolt croppers, perforating punches and similar tools.	2.5 per cent
8204.10	Hand-operated spanners and wrenches.	2.5 per cent
8204.20	Interchangeable spanner sockets with or without handles.	2.5 per cent
8205.10	Drilling, threading or tapping tools.	2.5 per cent
8205.20	Hammers and sledge hammers	2.5 per cent
8205.30	Planes, chisels, gouges and similar cutting tools for working wood.	2.5 per cent

FIRST COLUMN	SECOND COLUMN	
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8205.40	Screwdrivers.	2.5 per cent
8205.50	Other hand tools (including glaziers' diamonds):	
8205.59	Other.	2.5 per cent
8205.60	Blow lamps.	2.5 per cent
8205.70	Vices, clamps and the like	Free
8205.80	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	Free
8205.90	Sets of articles of two or more of the foregoing sub-headings.	Free
8207.10	Rock drilling or earth boring tools.	Free
8207.20	Dies for drawing or extruding metal.	Free
8207.30	Tools for pressing, stamping or punching.	Free
8207.40	Tools for tapping or threading.	Free
8207.50	Tools for drilling, other than for rock drilling.	Free
8207.60	Tools for boring or broaching.	Free
8207.70	Tools for milling.	Free
8207.80	Tools for turning.	Free
8207.90	Other interchangeable tools.	Free
8208.10	For metal working.	Free
8208.20	For wood working.	Free
8208.30	For kitchen appliances or for machines used in the food industry:	
8208.301	For kitchen appliances.	2.5 per cent
8208.309	Other.	Free
8208.401	For lawn mowers.	2.5 per cent
8208.409	Other.	Free
8208.90	Other.	Free
8209.00	Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermet.	2.5 per cent
8213.001	Tailors' and dressmakers' shears.	2.5 per cent
8213.009	Other.	2.5 per cent
8301.10	Padlocks.	2.5 per cent
8301.20	Locks of a kind used for motor vehicles.	2.5 per cent
8301.30	Locks of a kind used for furniture.	2.5 per cent
8301.40	Other locks.	2.5 per cent
8301.50	Clasps and frames with clasps, incorporating locks.	2.5 per cent
8301.60	Parts.	2.5 per cent
8301.70	Keys presented separately.	2.5 per cent
8302.001	Hinges.	2.5 per cent
8302.002	Castors.	2.5 per cent
8302.004	Other mountings, fittings and similar articles suitable for buildings.	2.5 per cent
8302.005	Other mountings, fittings and similar articles suitable for furniture.	2.5 per cent

FIRST COLUMN	SECOND COLUMN	
Heading No.	Description of Goods	Rate of Duty
8302.009	Other.	2.5 per cent
8303.00	Armoured or reinforced safes, strong boxes and doors and safe deposit lockers for strong rooms, cash or deed boxes and the like, of base metal.	2.5 per cent
8304.009	Other.	2.5 per cent
8307.00	Flexible tubing of base metal, with or without fittings.	2.5 per cent
8401.10	Nuclear reactors.	Free
8401.20	Machinery and apparatus for isotopic separation, and parts thereof.	Free
8401.30	Fuel elements (cartridges), non-irradiated	Free
8401.40	Parts of nuclear reactors.	Free
8402.001	Boilers.	Free
8402.009	Parts.	Free
8403.10	Boilers.	Free
8403.90	Parts.	Free
8404.10	Auxiliary plant for use with boilers of Heading No. 84.02 or 84.03.	Free
8404.20	Condensers for steam or other vapour power unit.	Free
8404.90	Parts.	Free
8405.10	Producer gas or water gas generators, with or without their purifiers; acetylene gas generator and similar water process gas generators, with or without their purifiers.	Free
8405.90	Parts.	Free
8406.11	For marine propulsion.	2.5 per cent
8406.19	Other.	2.5 per cent
8406.90	Parts.	2.5 per cent
8407.10	Aircraft engines.	2.5 per cent
8407.21	Outboard motors.	2.5 per cent
8407.29	Other.	2.5 per cent
8407.31	Of a cylinder capacity not exceeding 50 cc.	2.5 per cent
8407.32	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc.	2.5 per cent
8407.90	Other engines.	2.5 per cent
8408.10	Marine propulsion engines.	2.5 per cent
8408.90	Other engines.	2.5 per cent
8409.10	For aircraft engines.	2.5 per cent
8409.912	For marine craft.	2.5 per cent
8409.919	Other.	2.5 per cent
8409.992	For marine craft.	2.5 per cent
8409.999	Other.	2.5 per cent
8410.90	Parts, including regulators.	Free
8411.10	Turbo-jets.	Free

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8411.20	Turbo-propellers.	Free
8411.80	Other gas turbines.	Free
8411.91	Of turbo-jets or turbo-propellers.	Free
8411.99	Other.	Free
8412.001	Reaction engines other than turbo-jets.	Free
8412.009	Other including parts.	Free
8413.11	Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages.	2.5 per cent
8413.19	Other.	2.5 per cent
8413.20	Hand pumps, other than those of sub-heading No. 8413.11 or 8413.19.	2.5 per cent
8413.40	Concrete pumps.	Free
8413.50	Other reciprocating positive displacement pumps.	Free
8413.60	Other rotary positive displacement pumps.	Free
8413.70	Other centrifugal pumps.	Free
8413.81	Pumps.	2.5 per cent
8413.82	Liquid elevators.	Free
8413.911	For the pumps of sub-heading No. 8413.30	2.5 per cent
8413.919	Other.	2.5 per cent
8413.92	Of liquid elevators.	Free
8414.10	Vacuum pumps.	2.5 per cent
8414.20	Hand or foot-operated air pumps.	2.5 per cent
8414.30	Compressors of a kind used in refrigerating equipment.	2.5 per cent
8414.40	Air compressors mounted on a wheeled chassis for towing.	2.5 per cent
8414.59	Other.	2.5 per cent
8414.60	Hoods having a maximum horizontal side not exceeding 120 cm.	2.5 per cent
8414.80	Other.	2.5 per cent
8414.90	Parts.	2.5 per cent
8416.00	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers including their mechanical grates, mechanical ash dischargers and similar appliances.	Free
8417.10	Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals.	Free
8417.20	Bakery ovens including biscuit ovens.	Free
8417.80	Other.	Free
8417.90	Parts.	Free
8418.91	Furniture designed to receive refrigerating or freezing equipment.	2.5 per cent
8418.99	Other.	2.5 per cent
8419.20	Medical, surgical or laboratory sterilizers.	2.5 per cent

FIRST COLUMN	SECOND COLUMN	
Heading No.	Description of Goods	Rate of Duty
8419.32	For wood, paper pulp, paper or paper board.	Free
8419.39	Other.	Free
8419.40	Distilling or rectifying plant.	Free
8419.50	Heat exchange units.	Free
8419.60	Machinery for liquefying air or other gases.	Free
8419.81	For making hot drinks or for cooking or heating food.	Free
8419.89	Other.	Free
8419.90	Parts.	Free
8420.10	Calendaring or other rolling machines.	Free
8420.91	Cylinders.	Free
8420.99	Other.	Free
8421.11	Cream separators.	Free
8421.129	Other.	Free
8421.19	Other.	Free
8421.21	For filtering or purifying water.	2.5 per cent
8421.22	For filtering or purifying beverages other than water.	Free
8421.29	Other.	Free
8421.39	Other.	Free
8421.911	For the clothes dryers of sub-heading No. 8421.121.	2.5 per cent
8421.919	Other.	Free
8421.99	Other.	Free
8422.19	Other.	Free
8422.20	Machinery for cleaning or drying bottles or other containers.	Free
8422.30	Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers, machinery for aerating beverages.	Free
8422.40	Other packing or wrapping machinery.	Free
8422.90	Parts.	Free
8423.20	Scales for continuous weighing of goods on conveyors.	Free
8423.30	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales.	Free
8423.80	Other weighing machinery.	2.5 per cent
8423.90	Weighing machine weights of all kinds; parts of weighing machinery.	Free
8424.20	Spray guns and similar appliances.	2.5 per cent
8424.30	Steam or sand blasting machines and similar jet projecting machines.	Free
8424.89	Other.	Free

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8424.909	Other.	Free
8425.10	Pulley tackle and hoists other than skip hoists or hoist of a kind used for raising vehicles.	2.5 per cent
8425.20	Pit-head winding gear; winches specially designed for use underground.	Free
8425.30	Other winches; capstans.	Free
8425.401	Portable jacks for road motor vehicles.	2.5 per cent
8425.409	Other.	2.5 per cent
8426.11	Overhead travelling cranes on fixed support.	Free
8426.12	Mobile lifting frames on tyres and straddle carriers.	Free
8426.19	Other.	Free
8426.20	Tower cranes.	Free
8426.30	Portal or Pedestal jib cranes.	Free
8426.411	Sugar cane loading machinery.	Free
8426.419	Other.	Free
8426.49	Other.	Free
8426.91	Designed for mounting on road vehicles.	Free
8426.99	Other.	Free
8427.10	Self-propelled trucks powered by an electric motor.	Free
8427.20	Other self-propelled trucks.	Free
8427.90	Other trucks.	Free
8428.001	Lifts and skip hoists.	Free
8428.002	Pneumatic elevators and conveyors.	Free
8428.003	Other continuous-action elevators and conveyors for goods or materials.	Free
8428.004	Escalators and moving walkways.	Free
8428.009	Other machinery.	Free
8429.11	Track laying.	Free
8429.19	Other.	Free
8429.20	Graders and levellers.	Free
8429.30	Scrapers.	Free
8429.401	Tamping machines.	Free
8429.402	Road rollers.	Free

FIRST COLUMN	SECOND COLUMN	
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8429.51	Front-end shovel loaders.	Free
8429.52	Machinery with a 360° revolving superstructure.	Free
8429.59	Other.	Free
8430.10	Pile-drivers and pile-extractors.	Free
8430.20	Snow-ploughs and snow-blowers.	Free
8430.31	Self-propelled.	Free
8430.39	Other.	Free
8430.41	Self-propelled.	Free
8430.49	Other.	Free
8430.50	Other machinery, self-propelled.	Free
8430.60	Other machinery, not self-propelled.	Free
8431.10	Of machinery of heading No. 84.25.	Free
8431.20	Of machinery of heading No. 84.27.	Free
8431.31	Of lifts, skip hoists or escalators.	Free
8431.39	Other.	Free
8431.41	Buckets, shovels, grabs and grips.	Free
8431.42	Bulldozer or angledozer blades.	Free
8431.43	Parts of boring or sinking machinery of sub-heading No. 8430.41 or 8430.49.	Free
8431.491	Of machinery of heading No. 84.29 or 84.30.	Free
8431.499	Other.	Free
8432.801	Lawn or sports-ground rollers.	Free
8432.901	Of lawn or sports-ground rollers of sub-heading No. 8432.801.	Free
8433.10	Mowers for lawns, parks or sports grounds.	Free
8433.901	Of mowers for lawns, parks or sports grounds of sub-heading No. 8433.10.	Free
8435.10	Machinery.	Free
8435.90	Parts.	Free
8437.80	Other machinery.	Free
8437.909	Other.	Free

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8438.10	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products.	Free
8438.20	Machinery for the manufacture of confectionery, cocoa or chocolate.	Free
8438.309	Other.	Free
8438.40	Brewery machinery.	Free
8438.50	Machinery for the preparation of meat or poultry.	Free
8438.60	Machinery for the preparation of fruits, nuts or vegetables.	Free
8438.80	Other machinery.	Free
8438.909	Other.	Free
8439.10	Machinery for making pulp of fibrous cellulosic material.	Free
8439.20	Machinery for making paper or paper board.	Free
8439.30	Machinery for finishing paper or paper board.	Free
8439.90	Parts.	Free
8440.10	Machinery.	Free
8440.90	Parts.	Free
8441.10	Cutting machines.	Free
8441.20	Machines for making bags, sacks or envelopes.	Free
8441.30	Machines for making cartons, boxes, cases, tubes, drums or similar containers other than by moulding.	Free
8441.40	Machines for moulding articles in paper pulp, paper or paperboard.	Free
8441.80	Other machinery.	Free
8441.90	Parts.	Free
8442.10	Phototype-setting and composing machines.	Free
8442.20	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device.	Free
8442.30	Other machinery, apparatus and equipment.	Free
8442.40	Parts of the foregoing machinery, apparatus or equipment.	Free
8442.50	Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones prepared for printing purposes (e.g. planed, grained or polished).	Free
8443.10	Offset printing machinery.	Free
8443.20	Letterpress printing machinery, excluding flexographic printing.	Free
8443.30	Flexographic printing machinery.	Free
8443.40	Gravure printing machinery.	Free
8443.50	Other printing machinery.	Free

FIRST COLUMN	SECOND COLUMN	
Heading No.	Description of Goods	Rate of Duty
8443.60	Machines for uses ancillary to printing.	Free
8443.90	Parts.	Free
8444.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	Free
8445.10	Machines for preparing textile fibres.	Free
8445.20	Textile spinning machines.	Free
8445.30	Textile doubling or twisting machines.	Free
8445.40	Textile winding (including weft-winding) or reeling machines.	Free
8445.90	Other.	Free
8446.00	Weaving machines (looms).	Free
8447.10	Circular knitting machines.	Free
8447.20	Flat knitting machines; stitch-bonding machines.	Free
8447.90	Other.	Free
8448.10	Auxiliary machinery for machines of Heading No. 8444.00, 84.45, 8446.00 or 84.47.	Free
8448.20	Parts and accessories of machines of Heading No. 8444.00 or of their auxiliary machinery.	Free
8448.30	Parts and accessories of machines of Heading No. 84.45 or of their auxiliary machinery.	Free
8448.40	Parts and accessories of weaving machines (looms or of their auxiliary machinery).	Free
8448.50	Parts and accessories of machines of Heading No. 84.47 or of their auxiliary machinery.	Free
8449.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	Free
8450.119	Other.	Free
8450.129	Other.	Free
8450.199	Other.	Free
8450.209	Other.	Free
8451.10	Dry-cleaning machines.	Free
8451.21	Each of a dry linen capacity not exceeding 10 kg.	2.5 per cent
8451.29	Other.	Free
8451.30	Ironing machines and presses (including fusing presses).	Free
8451.40	Washing, bleaching or dyeing machines.	Free
8451.50	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	Free
8451.80	Other machinery.	Free
8451.90	Parts.	Free
8452.10	Sewing machines of the household type.	2.5 per cent

FIRST COLUMN	SECOND COLUMN	Rate of Duty
Heading No.	Description of Goods	Rate of Duty
8452.20	Other sewing machines.	Free
8452.30	Sewing machine needles.	2.5 per cent
8452.40	Furniture, bases and covers for sewing machines and parts thereof.	2.5 per cent
8452.90	Other parts of sewing machines.	Free
8453.00	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.	Free
8454.10	Converters.	Free
8454.20	Ingot moulds and ladles.	Free
8454.30	Casting machines.	Free
8454.90	Parts.	Free
8455.10	Tube mills.	Free
8455.20	Other rolling mills.	Free
8455.30	Rolls for rolling mills.	Free
8455.90	Other parts.	Free
8456.10	Operated by laser or other light or photon beam processes.	Free
8456.20	Operated by ultrasonic processes.	Free
8456.30	Operated by electro-discharge processes.	Free
8456.90	Other.	Free
8457.00	Machining centres, unit construction machines, single station and multistation transfer machines, for working metal.	Free
8458.00	Lathes for removing metal.	Free
8459.001	Way-type unit head machines; other machine-tools for drilling or boring.	Free
8459.009	Other.	Free
8460.00	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing, or otherwise finished metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of Heading No. 84.61.	Free
8461.10	Planing machines.	Free
8461.20	Shaping or slotting machines.	Free
8461.30	Broaching machines.	Free
8461.40	Gear cutting, gear grinding or gear finishing machines.	Free

FIRST COLUMN	SECOND COLUMN	
Heading	Description of Goods	Rate of Duty
8461.50	Sawing or cutting-off machines.	Free
8461.90	Other.	Free
8462.00	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.	Free
8463.00	Other machine-tools for working metal, sintered metal carbides or cermets without removing material.	Free
8464.00	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.	Free
8465.00	Machine-tools (including machines for nailing, stapling, gluing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	Free
8466.001	Of the machines of Heading No. 8464.00 or 8465.00.	Free
8466.009	Other.	Free
8467.11	Rotary type (including combined rotary—percussion).	Free
8467.19	Other.	Free
8467.81	Chain saws.	2.5 per cent
8467.89	Other.	2.5 per cent
8467.91	Of chain saws.	2.5 per cent
8467.92	Of pneumatic tools.	Free
8467.99	Other.	Free
8468.10	Hand-held blow pipes.	Free
8468.20	Other gas-operated machinery and apparatus.	Free
8468.80	Other machinery and apparatus.	Free
8468.90	Parts.	Free
8469.10	Automatic typewriters and word-processing machines.	2.5 per cent
8469.20	Other typewriters, electric.	2.5 per cent
8469.30	Other typewriters, non-electric.	2.5 per cent
8470.10	Electronic calculators capable of operation without an external source of power.	2.5 per cent
8470.21	Incorporating a printing device.	2.5 per cent
8470.29	Other.	2.5 per cent
8470.30	Other calculating machines.	2.5 per cent

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8470.40	Accounting machines.	2.5 per cent
8470.50	Cash registers.	2.5 per cent
8470.90	Other.	2.5 per cent
8471.10	Analogue or hybrid automatic data processing machines.	Free
8471.201	Micro-computers	Free
8471.202	Mainframe computers.	Free
8471.209	Other.	Free
8471.91	Digital processing units, whether or not presented with the rest of a system, which may contain in the same housing one or two of the following types of unit: storage units, input units, output units.	Free
8471.921	Printers.	Free
8471.929	Other.	Free
8471.93	Storage units, whether or not presented with the rest of a system.	Free
8471.99	Other.	Free
8472.10	Duplicating machines.	2.5 per cent
8472.20	Addressing machines and address plate embossing machines.	2.5 per cent
8472.30	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps.	2.5 per cent
8472.90	Other.	2.5 per cent
8473.10	Parts and accessories of the machines of Heading No. 84.69.	2.5 per cent
8473.20	Parts and accessories of the machines of heading No. 84.70.	2.5 per cent
8473.30	Parts and accessories of the machines of Heading No. 84.71.	Free
8473.40	Parts and accessories of the machines of Heading No. 84.72.	2.5 per cent
8474.10	Sorting, screening, separating or washing machines.	Free
8474.20	Crushing or grinding machines.	Free
8474.31	Concrete or mortar mixers.	Free
8474.32	Machines for mixing mineral substances with bitumen.	Free
8474.39	Other.	Free
8474.80	Other machinery.	Free
8474.90	Parts.	Free
8475.001	Machines.	Free
8475.009	Parts.	Free

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate pf Duty</i>
8477.001	Machinery.	Free
8477.009	Parts.	Free
8478.10	Machinery.	Free
8478.90	Parts.	Free
8479.10	Machinery for public works, building or the like.	Free
8479.20	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils.	Free
8479.30	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork.	Free
8479.40	Rope or cable-making machines.	Free
8479.81	For treating metal, including electric wire coil-winders.	Free
8479.82	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines.	Free
8479.89	Other.	Free
8479.90	Parts.	Free
8480.009	Other.	Free
8481.00	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.	2.5 per cent
8482.00	Ball or roller bearings.	2.5 per cent
8483.002	For marine engines.	2.5 per cent
8483.003	For aircraft.	2.5 per cent
8483.009	Other.	2.5 per cent
8484.00	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings.	2.5 per cent
8485.10	Ships' or boats' propellers and blades therefor.	2.5 per cent
8485.90	Other.	2.5 per cent
8501.10	Motors of an output not exceeding 37.5W.	2.5 per cent
8501.20	Universal AC/DC motors of an output exceeding 37.5W.	2.5 per cent
8501.30	Other DC motors; DC generators.	2.5 per cent
8501.40	Other AC motors, single-phase.	2.5 per cent
8501.50	Other AC motors, multi-phase.	2.5 per cent

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8501.60	AC generators (alternators).	Free
8502.10	Generating sets with compression-ignition internal combustion piston engines (diesel or semidiesel engines).	Free
8502.20	Generating sets with spark-ignition internal combustion piston engines.	2.5 per cent
8502.30	Other generating sets.	Free
8502.40	Electric rotary converters.	Free
8503.00	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02.	2.5 per cent
8504.10	Ballasts for discharge lamps or tubes.	2.5 per cent
8504.20	Liquid dielectric transformers.	2.5 per cent
8504.30	Other transformers.	2.5 per cent
8504.40	Static converters.	2.5 per cent
8504.50	Other inductors.	2.5 per cent
8504.90	Parts.	2.5 per cent
8505.00	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.	2.5 per cent
8508.10	Drills of all kinds.	2.5 per cent
8508.20	Saws.	2.5 per cent
8508.80	Other tools.	2.5 per cent
8508.90	Parts.	2.5 per cent
8514.10	Resistance heated furnaces and ovens.	Free
8514.20	Induction or dielectric furnaces and ovens.	Free
8514.30	Other furnaces and ovens.	Free
8514.40	Other induction or dielectric heating equipment.	Free
8514.90	Parts.	Free
8515.11	Soldering irons and guns.	2.5 per cent
8515.19	Other.	Free
8515.20	Machines and apparatus for resistance welding of metal.	Free
8515.30	Machines and apparatus for arc (including plasma arc) welding of metals.	Free
8515.80	Other machines and apparatus.	Free
8515.90	Parts.	Free
8516.90	Parts.	2.5 per cent

FIRST COLUMN	SECOND COLUMN	
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8517.10	Telephone sets.	2.5 per cent
8517.20	Teleprinters.	2.5 per cent
8517.30	Telephonic or telegraphic switching apparatus.	2.5 per cent
8517.40	Other apparatus, for carrier-current line systems.	2.5 per cent
8517.80	Other apparatus.	2.5 per cent
8517.90	Parts.	2.5 per cent
8520.10	Dictating machines not capable of operating without an external source of power.	2.5 per cent
8522.10	Pick-up cartridges.	2.5 per cent
8522.90	Other.	2.5 per cent
8525.10	Transmission apparatus.	2.5 per cent
8525.209	Other.	2.5 per cent
8526.10	Radar Apparatus.	2.5 per cent
8526.90	Other.	2.5 per cent
8529.10	Aerials and aerial reflectors of all kinds; parts suitable for use therewith.	2.5 per cent
8529.90	Other.	2.5 per cent
8531.10	Burglar or fire alarms and similar apparatus.	2.5 per cent
8531.20	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED).	2.5 per cent
8531.809	Other.	2.5 per cent
8531.90	Parts.	2.5 per cent
8535.20	Automatic circuit breakers.	2.5 per cent
8536.20	Automatic circuit breakers.	2.5 per cent
8539.40	Ultra-violet or infra-red lamps; arc lamps.	2.5 per cent
8539.90	Parts.	2.5 per cent
8542.001	Electronic integrated circuits and microassemblies	2.5 per cent
8542.009	Parts.	2.5 per cent
8543.001	Signal generators (high frequency generators).	2.5 per cent
8543.003	Other machines and apparatus.	2.5 per cent
8543.009	Parts.	2.5 per cent
8601.00	Rail locomotives powered from an external source of electricity or by electric accumulators.	Free
8602.00	Other rail locomotives; locomotive tenders.	Free
8603.00	Self-propelled railway or tramway coaches, vans and trucks, other than those of Heading No. 8604.00.	Free
8604.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track-liners, testing coaches and track inspection vehicles).	Free
8605.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of Heading No. 8604.00).	Free

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8606.00	Railway or tramway goods vans and wagons, not self-propelled.	Free
8607.00	Parts of railway or tramway locomotives or rolling-stock.	Free
8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	2.5 per cent
8701.109	Other.	2.5 per cent
8701.20	Road tractors for semi-trailers.	2.5 per cent
8701.309	Other.	2.5 per cent
8701.909	Other.	2.5 per cent
8705.10	Crane lorries.	2.5 per cent
8705.20	Mobile drilling derricks.	Free
8705.40	Concrete-mixer lorries.	2.5 per cent
8705.90	Other.	2.5 per cent
8706.002	For the motor vehicles of Heading No. 87.01, 87.04 or 87.05.	2.5 per cent
8707.009	Other.	2.5 per cent
8709.11	Electrical.	Free
8709.19	Other.	Free
8709.90	Parts.	Free
8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	Free
8711.101	For the transport of goods.	2.5 per cent
8711.201	For the transport of goods.	2.5 per cent
8711.301	For the transport of goods.	2.5 per cent
8711.401	For the transport of goods.	2.5 per cent
8711.501	For the transport of goods.	2.5 per cent
8711.901	For the transport of goods.	2.5 per cent
8712.001	For the transport of goods.	2.5 per cent
8715.00	Baby carriages and parts thereof.	2.5 per cent
8716.20	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes.	Free
8716.31	Tanker trailers and tanker semi-trailers.	2.5 per cent
8716.39	Other.	2.5 per cent
8716.40	Other trailers and semi-trailers.	2.5 per cent
8716.809	Other.	2.5 per cent
8716.909	Other.	2.5 per cent
8802.10	Helicopters.	2.5 per cent
8802.20	Aeroplanes and other aircraft, of an unladen weight not exceeding 2000 kg.	2.5 per cent

FIRST COLUMN	SECOND COLUMN	
Heading No.	Description of Goods	Rate of Duty
8802.30	Aeroplanes and other aircraft, of an unladen weight exceeding 2000 kg but not exceeding 15,000 kg.	2.5 per cent
8802.40	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg.	2.5 per cent
8802.50	Spacecraft (including satellites) and spacecraft launch vehicles.	Free
8803.10	Propellers and rotors and parts thereof.	2.5 per cent
8803.20	Under-carriages and parts thereof.	2.5 per cent
8803.30	Other parts of aeroplanes or helicopters.	2.5 per cent
8803.90	Other.	2.5 per cent
8804.00	Parachutes (including dirigible parachutes) and rotocutes; parts thereof and accessories thereto	2.5 per cent
8805.00	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.	2.5 per cent
8901.101	Vessels exceeding 708 cubic metres.	2.5 per cent
8901.109	Other.	2.5 per cent
8901.201	Vessels exceeding 708 cubic metres.	Free
8901.209	Other.	Free
8901.301	Vessels exceeding 708 cubic metres.	Free
8901.309	Other .	Free
8901.901	Vessels exceeding 708 cubic metres.	2.5 per cent
8901.909	Other.	2.5 per cent
8904.00	Tugs and pusher craft.	2.5 per cent
8905.901	House-boats.	2.5 per cent
8906.001	Vessels exceeding 708 cubic metres.	2.5 per cent
8906.009	Other.	2.5 per cent
8907.10	Inflatable rafts.	2.5 per cent
8907.909	Other.	2.5 per cent.
9005.10	Binoculars.	2.5 per cent
9005.801	Refracting telescopes (monoculars).	2.5 per cent
9005.809	Other.	2.5 per cent
9005.90	Parts and accessories (including mountings):	
9005.901	For refracting telescopes (binoculars and monoculars).	2.5 per cent
9005.909	Other.	2.5 per cent
9008.10	Slide projectors.	2.5 per cent
9008.20	Microfilm, microfiche or other microform readers, whether or not capable of producing copies.	2.5 per cent
9008.30	Other image projectors.	2.5 per cent
9008.909	Other.	2.5 per cent
9009.10	Electrostatic photo-copying apparatus.	2.5 per cent

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
9009.20	Other photo-copying apparatus.	2.5 per cent
9009.30	Thermo-copying apparatus.	2.5 per cent
9009.90	Parts and accessories.	2.5 per cent
9011.00	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.	Free
9012.00	Microscopes other than optical microscopes; diffraction apparatus.	Free
9013.10	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI.	2.5 per cent
9013.20	Lasers, other than laser diodes.	2.5 per cent
9013.80	Other devices, appliances and instruments.	2.5 per cent
9013.90	Parts and accessories.	2.5 per cent
9014.10	Direction finding compasses.	2.5 per cent
9014.20	Instruments and appliances for aeronautical or space navigation (other than compasses).	2.5 per cent
9014.80	Other instruments and appliances.	2.5 per cent
9014.90	Parts and accessories.	2.5 per cent
9015.10	Rangefinders.	2.5 per cent
9015.20	Theodolites and tachometers.	Free
9015.30	Levels.	Free
9015.40	Photogrammetrical surveying instruments and appliances.	Free
9015.80	Other instruments and appliances.	Free
9015.90	Parts and accessories.	Free
9016.00	Balances of a sensitivity of 5 cg or better, with or without weights.	2.5 per cent
9017.10	Drafting tables and machines, whether or not automatic.	Free
9017.20	Other drawing, marking-out or mathematical calculating instruments.	Free
9017.30	Micrometers, calipers and gauges.	Free
9017.80	Other instruments.	Free
9017.90	Parts and accessories.	Free
9024.10	Machines and appliances for testing metals.	Free
9024.80	Other machines and appliances.	Free
9024.90	Parts and accessories.	Free
9025.10	Thermometers, not combined with other instruments.	Free
9025.20	Barometers, not combined with other instruments.	Free
9025.80	Other instruments.	Free
9025.90	Parts and accessories.	Free

FIRST COLUMN	SECOND COLUMN	
Heading No.	Description of Goods	Rate of Duty
9026.00	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of Heading No. 90.14, 90.15, 90.28 or 90.32.	Free
9027.10	Gas or smoke analysis apparatus.	Free
9027.20	Chromatographs and electrophoresis instruments.	Free
9027.30	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR).	Free
9027.40	Exposure meters.	Free
9027.50	Other instruments and apparatus using optical radiation (UV, visible, IR).	Free
9027.80	Other instruments and apparatus.	Free
9027.90	Microtomes; parts and accessories.	Free
9028.10	Gas meters.	2.5 per cent
9028.20	Liquid meters.	2.5 per cent
9028.30	Electricity meters.	2.5 per cent
9028.90	Parts and accessories.	2.5 per cent
9029.10	Revolution counters, production counters, taximeters, mileometers, pedometers and the like.	Free
9029.20	Speed indicators and tachometers; stroboscopes.	2.5 per cent
9029.90	Parts and accessories.	Free
9030.10	Instruments and apparatus for measuring or detecting ionising radiations.	Free
9030.20	Cathode-ray oscilloscopes and cathode-ray oscillographs.	Free
9030.30	Other instruments and apparatus, for measuring or checking voltage, current resistance or power, without a recording device.	Free
9030.40	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers).	Free
9030.80	Other instruments and apparatus.	Free
9030.90	Parts and accessories.	Free
9031.10	Machines for balancing mechanical parts.	Free
9031.20	Test benches.	Free
9031.30	Profile projectors.	Free
9031.40	Other optical instruments and appliances.	2.5 per cent
9031.80	Other instruments, appliances and machines.	Free
9031.90	Parts and accessories.	Free
9032.10	Thermostats.	2.5 per cent

FIRST COLUMN	SECOND COLUMN	
<i>Heading No.</i>	<i>Description of Goods</i>	
<i>Heading No.</i>	<i>Rate of Duty</i>	
9032.20	Manostats.	Free
9032.80	Other instruments and apparatus.	Free
9032.90	Parts and accessories.	Free
9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	2.5 per cent
9106.00	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).	2.5 per cent
9107.00	Time switches with clock or watch movement or with synchronous motor.	2.5 per cent
9306.001	Industrial cartridges, complete (for example, blank cartridges for riveting tools and for starting internal combustion engines) and parts thereof.	2.5 per cent
9306.002	Parts of shotgun cartridges, including cartridge wads, lead shot prepared for ammunition.	2.5 per cent
9406.002	Of aluminum.	2.5 per cent
9406.003	Of steel.	2.5 per cent
9406.009	Other.	2.5 per cent
9603.009	Other.	2.5 per cent
9610.009	Other.	2.5 per cent
9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	2.5 per cent;

(c) in subclause (1)(c) in relation to the Second Schedule to the Customs Act, by deleting the words "6(aa)" and substituting the words "(aa)";

(d) in subclause (1)(d)—

(i) by inserting after the words "inserting after item 6(d)" the words "of the Second Schedule";

(ii) in relation to item 6(da)—

(A) by inserting after the words "returning national", the words ",who has attained the age of eighteen years,";

(B) in sub-subparagraph (3)C of the Second Schedule, by deleting the semi-colon after the words "returning national's profession)" and substituting a fullstop;

- (iii) in relation to item 6(*db*) of the Second Schedule, by deleting the words “where” and “national.” and substituting the words “Where” and “national.” respectively;
- (iv) by inserting after item 6(*db*) of the Second Schedule, the following paragraphs:

“(*dc*) Where the returning national makes a false declaration in respect of information provided in documents referred to in paragraph (*da*)(3), the goods in respect of which the false declaration was made shall be subject to all rates, taxes and duties that would have been payable had he not been granted the exemption and the Comptroller shall take the necessary steps for recovery of the rates, taxes and duties.

(*dd*) Where the members of a household, comprising returning nationals, return to Trinidad and Tobago, they shall be eligible to be granted only those exemptions that are applicable to one returning national.

(*de*) In paragraph (*dd*), “members of a household” means a person, his spouse and his child, step-child or other dependent, who reside together.”

7. Clause 10 is amended—

- (*a*) by inserting before the words “Notwithstanding the provisions of”, the words “36.”;
- (*b*) by deleting the words “Second Unit Schemes” and substituting the words “Second Unit Scheme—”.

8. Clause 11 is amended by renumbering paragraphs (*a*) and (*b*) as paragraphs (*b*) and (*c*) respectively and inserting after the words “amended—”, the following paragraph:

- “(a) in section 4, by deleting the word “of” and substituting the words “not exceeding”.

9. By inserting after clause 12, the following clause:

"Act No. 11 of
1988
amended

12A. Section 21 of the Finance Act, 1988 is
repealed."

10. Clause 13(2) is amended by deleting the words "7(a) and (b)" and substituting the words "7(a)(ii) and (b)".

Confirmed by the House of Representatives this 19th day of
December, 1994.

N. COX
Acting Clerk of the House