

LAWS OF TRINIDAD AND TOBAGO

CUSTOMS ACT

CHAPTER 78:01

Act 22 of 1938 Amended by		
44 of 1951	12 of 1968	*49 of 1979
24 of 1952	10 of 1969	2/1981
25 of 1952	2 of 1971	74/1982
37 of 1954	23 of 1973	23 of 1983
3 of 1955	20 of 1974	74/1983
5 of 1956	14 of 1975	185/1983
24 of 1959	67 of 1975	186/1983
6 of 1962	13 of 1976	11/1984
11/1962	40 of 1976	7 of 1985
38/1962	45 of 1977	198/1985
2/1963	4 of 1978	1 of 1986
97/1963	4 of 1979	3/1986
29 of 1966	27 of 1979	

*With effect from 9th March 1972

Current Authorised Pages

<i>Pages (inclusive)</i>	<i>Authorised by L.R.O.</i>	<i>Pages (inclusive)</i>	<i>Authorised by L.R.O.</i>
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**Note
on
Revision Date**

The Revision Date for this Chapter is 23rd January 1986.

**Note
on
Omissions**

The following notices have been omitted:

1. Private Warehouse Notices have been omitted as they are of a personal nature.
2. Notices prescribing warehouse rents and charges (1950 Revised Edition Volume IX pages 494-495).
3. The Steamers Warehouse Regulations (1950 Revised Edition Volume IX page 493) have been omitted as they are no longer in use and will soon be revoked.
4. Appointments of ports, boarding stations, approved places of loading and unloading, customs dues, sufferance wharves and transit sheds are omitted as it was not possible to prepare up to date consolidated instruments.
5. Regulations relating to Extra Guards and Overtime, 138/1982.
6. Customs (Fees) Regulations 44/1957.
7. Refund of Customs Duty Order 37/1984.
8. Customs (Caribbean Common Market) (Origin of Goods) Regulations (L.N. 62/1981)

Note
on
Common External Tariff

The current common external tariff introduced by Act 4 of 1979 (*see* Note on page 94) had effect as from 1st January, 1979.

Notes
on
Validation

(a) The Import and Excise Duties (Validation) Act, (8 of 1984) states as follows:

2. Notwithstanding any rule of law to the contrary, it is declared that all acts and things purported to be done or omitted to be done by the Comptroller of Customs and Excise under or in pursuance of the powers conferred by the Customs (Import Duty) (Caribbean Common Market) Order, 1984 and the Excise Duty (Petroleum Products) Order, 1984 on or after the 2nd day of February, 1984 are deemed to have been lawfully and validly done or omitted to be done and no legal proceedings or other action of any kind shall be entertained in respect of or in consequence of such acts and things.

Validation of acts done in pursuance of subsidiary legislation.

(b) The Finance Act, (17 of 1985) states as follows:

10. (1) The Customs (Import Duty) (Caribbean Common Market) Order, 1980 (hereinafter called "the Order") and all subsequent legal instruments purporting to amend the Schedule to the Order are deemed to have been and to be valid and of full effect.

Validation of instruments and things done or omitted thereunder L.N. No. 50 of 1980.

(2) It is declared that all acts and things purported to be done or omitted to be done by any authorised person or agency under or in pursuance of the powers conferred by the Order or under or in pursuance of any legal instrument purporting to amend the Schedule to that Order, are deemed to have been lawfully and validly done or omitted to be done and no legal proceedings or other action of any kind shall be entertained in respect of or in consequence of such acts or omissions.

Corrigenda

1. At page 19—
 - (a) in section 13(2) in line 1, for the word "regulations" substitute the word "Regulations";
 - (b) in section 13(4) in line 2, for the word "regulations" substitute the word "Regulations".
2. At page 21, in section 17, in lines 4 and 8, for the word "regulations" substitute the word "Regulations".
3. At page 24, in section 23(1)(b) in line 2, for the word "regulations" substitute the word "Regulations".

4. At page 38, in section 68, in lines 1 and 10, for the word "regulations" substitute the word "Regulations".
5. At page 39, in section 70, in line 1, for the word "regulations" substitute the word "Regulations".
6. At page 67, section 177, insert opposite the word "Droghers" the marginal reference "Ch. 50:07".
7. At page 92—
 - (a) in section 262 in line 4, for the word "regulations" substitute the word "Regulations";
 - (b) in section 263(1) in lines 1 and 3, for the word "regulations" substitute the word "Regulations";
 - (c) in section 264, in line 1, for the word "regulations" substitute the word "Regulations".
8. At page 94, under the Heading, "Supplementary" in the second line for the reference "Ch. 50:07" substitute the reference "Ch. 78:01".
9. At page 340, at the top of the page delete the words "sixth schedule".

CHAPTER 78:01

CUSTOMS ACT

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CHAPTER 78:01

CUSTOMS ACT

An Act relating to Customs.

1950 Ed.
Ch. 32 No. 2.

[25th September 1939.]

22 of 1938.
Commencement.

1. This Act may be cited as the Customs Act.

Short title.

PART I

DEFINITIONS

2. In this Act and in any other Act relating to the Customs, unless the context otherwise requires—

Interpretation.
[29 of 1966
12 of 1968
2 of 1971
23 of 1973].

“agent,” in relation to the master or owner of an aircraft or ship, includes any person who notifies the Comptroller in writing that he intends to act as the agent, and who or on whose behalf any person authorised by him signs any document required or permitted by the customs laws to be signed by an agent; but if no such agent is appointed then the owner of any aircraft or ship, if resident or represented in Trinidad and Tobago shall be deemed to be the agent of the master for all the purposes of the customs laws;

“aircraft” includes balloons, kites, gliders, airships, and flying machines;

“alcohol by volume” means the ratio of the volume of alcohol, measured at 20° Celsius, contained in the mixture, to the total volume of the mixture, measured at the same temperature expressed as parts of alcohol per 100 parts of the mixture;

“Appeal Board” means the Appeal Board constituted under section 3 of the Tax Appeal Board Act;

Ch. 4:50.

“approved place of unloading” and “approved place of loading” mean respectively any quay, jetty, wharf or other place, including any part of an aerodrome, appointed by the President by Notification to be a place where coastwise or imported goods or goods about to be carried coastwise or exported may be unloaded or loaded;

“boarding station” means any station or place appointed by the President by Notification to be a station or place for aircraft

or ships arriving at or departing from any port or place to bring to for the boarding or setting down of Officers;

“burden” means net registered tonnage, or tonnage calculated in the manner prescribed by law for ascertaining net registered tonnage;

“carriage” includes every description of conveyance for the transport by land of human beings or property;

“the Common Market” means the Caribbean Common Market established under the Annex to the Treaty;

“Comptroller” means the Comptroller of Customs and Excise;

“customs area” means any place appointed to be a customs area by the Comptroller by notice in writing under his hand;

“customs laws” includes this Act and any written law relating to the customs;

“drawback” means a refund of all or part of any duty of customs or excise authorised by law in respect of goods exported or used in any particular manner;

“duty” includes any tax or surtax imposed by the customs or excise laws;

“entered” in relation to goods imported, warehoused, put on board an aircraft or ship as stores or exported means the acceptance and signature by the proper Officer of an entry, specification, or shipping bill, and declaration signed by the importer or exporter on the prescribed form in the prescribed manner, together with the payment to the proper Officer by the importer or exporter of all rents and charges due to the State in respect of the goods, and in the case of dutiable goods (except on the entry for warehousing of imported goods), the payment by the importer or exporter to the proper Officer of the full duties due thereon, or else, where permitted, the deposit of a sum of money or giving of security for the duties, as provided by law or, in the case of goods for which security by bond is required on the exportation, putting on board an aircraft or ship as stores or removal of such goods, the giving of such security;

“export” means to take or cause to be taken out of Trinidad and Tobago;

“exporter” includes any person by whom any goods (including goods transferred from an importing aircraft or ship) are exported from Trinidad and Tobago or supplied for use as aircraft’s or ships’ stores in accordance with section 160, and also the owner, or any person acting on his behalf, and any

) person who for customs purposes signs any document relating to goods exported or intended for exportation or supplied or intended for supply as aircraft's or ships' stores as aforesaid;

"goods" includes all kinds of goods, wares, merchandise and live stock;

"import" means to bring or cause to be brought within Trinidad and Tobago;

) "importer" includes the owner or any other person for the time being possessed of or beneficially interested in any goods at and from the time of the importation thereof until the same are duly delivered out of the charge of the Officers, and also any person who signs any document relating to any imported goods required by the customs laws to be signed by an importer;

"litres of alcohol" means the amount of alcohol obtained by multiplying the corrected liquid quantity at 20° Celsius by the percentage volume strength;

"master" includes the person having or taking the charge or command of any aircraft or ship;

"name" includes the registration mark of an aircraft;

"obscuration" means the difference, caused by matter in solution, between the actual strength of spirits and the apparent strength as indicated by the hydrometer;

"occupier" includes any person who signs as principal any bond in respect of any building or place used for the deposit of goods for the security thereof or of the duties thereon under the customs laws;

) "offence against the customs laws" includes any act of any person contrary to the customs laws or any failure of any person to perform an act required by the customs laws to be performed by him;

) "Officer" includes any person employed in the Department of Customs and Excise, and any Revenue Officer in charge of a Revenue Office and members of the Police Service, as well as any person acting in the aid of an Officer or any such person; and any person acting in the aid of an Officer acting in the execution of his office or duty shall be deemed to be an Officer acting in the execution of his office or duty;

) "owner of goods" includes any person who is for the time being entitled, either as owner or agent for the owner, to the possession of any goods;

- “over Trinidad and Tobago” means above the area contained within the imaginary lines bounding Trinidad and Tobago; and if any person, goods or things shall descend or fall or be dropped or thrown from any aircraft within such area, such person, goods or thing shall be deemed to have descended or fallen, or to have been dropped or thrown from an aircraft over Trinidad and Tobago;
- “port” means any place whether on the coast or elsewhere, appointed by the President by Notification, subject to any conditions or limitations specified in such Notification, to be a port for the purposes of the customs laws, and any customs aerodrome, whether within a port or not, shall be deemed to be a port for aircraft;
- “private warehouse” means any building or place appointed by the Comptroller by Notification to be a private warehouse;
- “prohibited goods” and “restricted goods” mean respectively any goods the importation or exportation of which is prohibited or restricted by law;
- “proper Officer” means any Officer whose right or duty it may be to exact the performance of, or to perform, the act referred to;
- “ship” includes a steamship as hereinafter defined, and any other ship, boat, lighter or other floating craft of any description, but does not include aircraft;
- “State warehouse” means any warehouse or place whatsoever for the time being occupied or used by the Comptroller for the deposit of goods for security thereof or of the duty due thereon;
- “steamship” means a ship of at least one hundred tonnes burden propelled by mechanical power;
- “sufferance wharf” means any place other than an approved place of loading or unloading at which the Comptroller may, in his discretion, and under such conditions and in such manner as he may direct, either generally, or in any particular case, allow any goods to be loaded or unloaded;
- “transit shed” means any building in a customs area appointed to be a transit shed by the Comptroller by notice in writing under his hand;
- “the Treaty” means the Treaty establishing the Caribbean Community done at Chaguaramas on the 4th day of July 1973 and includes any amendment or protocol thereto;
- “uncustomed goods” includes goods liable to duty on which the

full duties due have not been paid, and any goods, whether liable to duty or not, which are imported or exported or in any way dealt with contrary to the customs laws;

“warehoused” means deposited in a State or private warehouse;

“warehouse-keeper” means the owner or occupier of a private warehouse;

“Waters of Trinidad and Tobago” means any waters within a space contained within an imaginary line drawn parallel to the shores or outer reefs of Trinidad and Tobago which appear above the surface at low water mark at ordinary spring tides and distant 22.2 Kilometres.

3. For the purpose of carrying out the provisions of the customs laws all Officers shall have the same powers, authorities and privileges as are given by law to members of the Police Service.

Officers to have powers of members of the Police Service.

4. Any act, matter or thing required by the customs laws to be done or performed by, with, to or before the Comptroller, if done or performed by, with, to or before any Officer appointed by the Comptroller for such purpose, shall be deemed to be done or performed, with, by, to or before the Comptroller; and every person employed on any duty or service relating to the customs by the orders or with the concurrence of the Comptroller (whether previously or subsequently expressed) shall be deemed to be the Officer for that duty or service; and every act required by law at any time to be done by, with, to or before any particular Officer nominated for such purpose, if done by, with, to or before any person appointed by the Comptroller to act for such particular Officer, shall be deemed to be done by, with, to or before such particular Officer; and every act required by law to be done at any particular place within any port, if done at any place within such port appointed by the Comptroller for such purpose, shall be deemed to be done at the particular place so required by law.

What shall be deemed acts of Comptroller, etc.

5. (1) Any person who—

- (a) obstructs, hinders, molests or assaults an Officer duly engaged in the performance of any duty or the exercise of any power imposed or conferred on him by any customs laws, or any person acting in his aid;
- (b) does anything that impedes or is calculated to impede a search for anything liable to forfeiture under the customs laws or the detention, seizure or removal of any such thing;
- (c) rescues, damages or destroys anything liable to forfeiture under the customs laws;

Obstruction of officers, etc. [6 of 1962].

(d) does anything calculated to prevent the procuring or giving of evidence as to whether or not anything is liable to forfeiture under the customs law;

(e) prevents the detention of any person by an Officer or rescues any person detained by an Officer,

is liable on summary conviction to a fine of one thousand five hundred dollars and to imprisonment for six months, or on conviction on indictment to a fine of fifteen thousand dollars and to imprisonment for five years.

(2) An Officer may arrest a person who commits, attempts to commit or aids and abets the commission of, an offence under this section.

PART II

DUTIES OF CUSTOMS

Parliament may impose duties by resolution. [23 of 1973 4 of 1979].

6. (1) Parliament may from time to time by resolution impose import or export duties of customs upon any goods whatsoever which may be imported into or exported from Trinidad and Tobago and may revoke, reduce, increase or alter any such duties, and provide for the importation or exportation of any goods without payment of customs duty thereon.

First, Second, Third and Fourth Schedules.

(2) The Common External Tariff established by the Agreement for the purpose signed at Chaguaramas on 4th July 1973 including any amendments and set out in the First, Second, Third and Fourth Schedules to this Act is hereby incorporated in and shall form part of the customs laws.

Interim Orders by President. [3 of 1955].

7. (1) Notwithstanding anything contained in section 6, the President may by Order—

(a) increase or reduce any import or export duty of customs; or

(b) impose new import or export duties of customs,

and from the date of publication of the Order in the *Gazette* and until the expiry of the Order, the duties specified in the Order shall be payable in lieu of any duties payable prior thereto; but where any duty is reduced by such an Order, the person by whom any goods liable to the reduced duty are entered shall pay the reduced duty and in addition shall deposit with the proper Officer the difference between the duty payable prior to the date of the Order and the duty payable under the Order until the Order expires as provided in section 8.

(2) An Order issued by the President under section 7 shall after four days and within twenty-one days from the date of its first publication be submitted to Parliament, and Parliament may by resolution, confirm, amend or revoke such Order, and upon publication of the resolution of Parliament in the *Gazette* the resolution shall have effect and the Order shall then expire. If the Order is not submitted within the said period of twenty-one days to Parliament for confirmation it shall *ipso facto* expire.

Interim order to be confirmed, amended or revoked by Parliament. [38/1962 97/1963].

(3) (a) So much of the duties as shall have been paid under an Order made under subsection (1) as may be in excess of the duties payable immediately after the expiry of the Order shall be repaid to the persons who paid the same.

(b) So much of any sums which have been deposited in accordance with subsection (1) as together with the duty paid, shall be equal to the duties payable after the expiry of the Order, shall be brought into account by the Comptroller as duties of customs, and the balance, if any, shall be refunded to the depositor.

8. The President may from time to time by Order amend the Common External Tariff set out in the First Schedule, in accordance with any Agreement by Member States of the Common Market.

Amendment of Common External Tariff. First Schedule.

9. (1) The President may, upon application by the importer or exporter, remit or refund in whole or in part any customs duty whenever he shall deem it expedient to do so.

President may remit duties. [23 of 1983].

(2) Notwithstanding subsection (1), for the purposes of remitting or refunding in whole or in part any customs duty under subsection (1) the President may, by Order published in the *Gazette*—

- (a) designate the person or class of persons by whom the application shall be made and to whom the remittance or refund shall be paid;
- (b) describe the goods or class of goods in respect of which the remittance or refund shall be paid; and
- (c) specify the refund or remittance to be paid.

(3) An Order made under this section may have retrospective effect.

10. (1) Any resolution or Order passed or made under section 6, 7 or 8 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 subsection (1)(a) shall be distinguished in the resolution or Order as Common Market rate of duty.

General
provisions as
to resolutions,
Orders under
section 6, 7 or
8.
[12 of 1968
23 of 1973
67 of 1975].

(3) Notwithstanding the above provisions of this section, no goods shall be admitted under the Common Market rate of duty unless the importer complies with Regulations which the President is authorised to make in relation thereto.

(4) Expressions used in this section have such meanings as may be assigned to them in section 11(1).

PART III

THE COMMON MARKET—SPECIAL PROVISIONS

11. (1) In this part—

“Common Market Origin” means in relation to any goods, that the goods were grown, produced or manufactured within the Common Market and consigned from a port of a Member State to Trinidad and Tobago;

Definitions.
[12 of 1968
23 of 1973
67 of 1975].

“Common Market rate of duty” means a rate of customs duty which is applicable to goods on the basis of their eligibility in that behalf as having been the produce of, or manufactured in and consigned from, any Member State, and includes an exemption so applicable from customs duty;

“customs duty” includes any duty corresponding to customs duty in any Member State;

“drawback” includes any prescribed remission or repayment of, or exemption from, duty chargeable on importation into any Member State;

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

“the Oils and Fats Agreement” means the agreement made on 26th January 1967, between the Governments of Guyana, Barbados, Dominica, Grenada, St. Lucia, St. Vincent and Trinidad and Tobago.

Fifth
Schedule.

(2) The President may by Order published in the *Gazette* amend the Fifth Schedule from time to time by adding to or deleting therefrom the name of any State.

Customs duty
on goods of
Common
Market
Origin.
[12 of 1968
23 of 1973].

12. (1) Notwithstanding anything to the contrary provided by this Act but subject to subsection (2), customs duty imposed on goods of any description shall not apply to goods of the like description, if those goods are of Common Market Origin.

(2) Subsection (1) is subject to any Order made by the President under section 7 or section 8 whereby customs duty on any goods of Common Market Origin is reduced or increased under the appropriate tariff mentioned in section 10 pursuant to or in accordance with the provisions of the Annex to the Treaty.

Regulations for
determining
origin and
place of
consignment
of goods.
[12 of 1968
23 of 1973].

13. (1) The President may by Regulations make provisions as to the case, in which, in determining eligibility for any Common Market rate of duty, goods are or are not to be treated as of Common Market origin, as to the time by reference to which, in

determining eligibility as aforesaid the question whether goods are to be so treated is to be decided, and as to the evidence which is to be required or is to be sufficient for the purpose of showing that goods are or are not to be so treated.

(2) Subject to any regulations under this section, where, in connection with eligibility for a Common Market rate of duty any question arises whether goods are of Common Market Origin, the Comptroller may require the importer of the goods to furnish to him, in such form as he may require, proof of any statement made to him as to any fact necessary to determine that question, and if such proof is not furnished to his satisfaction, the question may be determined without regard to that statement.

(3) Regulations under this section may make different provisions for different purposes and in relation to goods of different descriptions.

(4) For the avoidance of doubt it is hereby declared that regulations under this section may make provision for determining in what cases produce of the sea, or goods manufactured or produced therefrom at sea, are to be treated as of Common Market Origin.

14. Notwithstanding anything in sections 12 and 13, in such circumstances or subject to such limitations as may be prescribed—

Drawback.
[12 of 1968
23 of 1973].

- (a) goods of Common Market Origin may be treated as not eligible for a Common Market rate of duty on importation into Trinidad and Tobago if drawback was allowable in connection with any exportation from any Member State of such goods or of articles used in the manufacture or production of such goods and the Comptroller is not satisfied that such drawback has not been or will not be allowed;
- (b) there shall, upon demand being made by the Comptroller, be payable on goods which, on their importation, have been treated as eligible for a Common Market rate of duty and after their importation drawback allowable as aforesaid is allowed, the full amount of duty which would have been chargeable thereon if they had not been so treated, less the amount of duty, if any, paid on their importation.

15. Sections 12, 13 and 14 shall not apply to goods consigned from any Member State, other than a Territory the Government

Oils and Fats
Agreement.
[12 of 1968
23 of 1973].

of which is a party to the Oils and Fats Agreement, and consisting of or manufactured from oils and fats within the meaning of that agreement or any such oils or fats.

Verification of
origin of
exported goods.
[12 of 1968
23 of 1973].

16. (1) For the purposes of complying with any request or requirement, whether it has been directed to the Comptroller or any other Government department under arrangements made for the purposes of the Treaty or is otherwise incidental to the carrying out thereof, to verify or investigate officially in Trinidad and Tobago any certificate or other evidence relevant to the question whether any goods exported from, or produced or manufactured (directly or indirectly) from goods exported from Trinidad and Tobago are eligible in any other Member State for a Common Market rate of duty, the Comptroller may carry out such investigations, and may make to the Government of that other Member State or to the authority therein designated under any arrangements aforesaid such report, or provide them with such information, as appear to the Comptroller requisite; and the Comptroller may require—

- (a) the exporter; or
- (b) any other person appearing to the Comptroller to have been concerned with the goods, or any goods from which, directly or indirectly, they have been produced or manufactured (whether he was concerned with them as respects growth, production, manufacture or in any other way); or
- (c) any other person appearing to the Comptroller to have been concerned in the giving of the certificate or evidence,

to furnish such information in such form and within such time as the Comptroller may specify in the requirement.

(2) Any reference in subsection (1) to the furnishing of information includes a reference to the production of invoices, bills of lading and other books or documents whatsoever, and to allowing the Comptroller to inspect them and to take copies thereof or extracts therefrom.

(3) Any person who without reasonable cause fails to comply with a requirement by the Comptroller under subsection (2) shall, without prejudice to any other liability thereby incurred, incur a penalty of one thousand dollars.

(4) An averment in any process in proceedings under subsection (3) that any requirement to furnish information which has

been made by the Comptroller was made for the purposes specified in subsection (1) shall, until the contrary is proved, be sufficient evidence that the requirement was so made.

(5) Any person who in Trinidad and Tobago makes or signs, or causes to be made or signed, any document relating to goods exported from Trinidad and Tobago which is untrue in a material particular, being a document made for production in support of a claim that the goods, or any goods purchased or manufactured, or to be produced or manufactured, from the goods, are eligible in any Member State for a Common Market rate of duty shall incur a penalty of two thousand five hundred dollars.

17. The President may, if it appears expedient to do so by reason of any decision taken by the Council of the Common Market or any Agreement with respect to trade made between all or any of the Member States, make regulations providing that sections 11, 12, 13, 14 and 15 shall have effect with such adaptation or modification of any reference to the Treaty, the Member States, Common Market rates of duty or the Oils and Fats Agreement as may be specified in the regulations.

Regulations for
modification of
Agreement.
[12 of 1968
23 of 1973].

18. Regulations made by the President under sections 13, 14 and 17 shall be subject to negative resolution of Parliament.

Regulations to
be laid before
Parliament.
[12 of 1968
23 of 1973].

PART IV

GENERAL PROVISIONS—AMOUNT OF DUTY, PROHIBITIONS, EXEMPTIONS ETC.

19. All goods deposited in any warehouse without payment of duty on the first importation thereof, or which may be imported or exported, and shall not have been entered for use within Trinidad and Tobago, or for exportation, as the case may be, shall, upon being entered for use within Trinidad and Tobago or for exportation, as the case may be, be subject to such duties as may be due and payable on the like sort of goods under the customs laws in force at the time when the same are entered, save in cases where special provision shall be made to the contrary.

Time of entry
to govern duty
payable.

20. (1) Where by entry, bond, removal of goods, or otherwise, any obligation has been incurred for the payment of duties

Effect of
obligation to
pay duty.

of customs, such obligations shall be deemed to be an obligation to pay all duties of customs which may become legally payable, or which are made payable or recoverable under the customs laws, and to pay the same as the same become payable.

(2) When any duty has been short levied or erroneously refunded, the person who should have paid the amount short levied or to whom the refund has erroneously been made, shall pay the amount short levied, or repay the amount erroneously refunded, on demand being made by the Comptroller.

Duty on goods
re-imported.

21. Where any goods whether made or produced within Trinidad and Tobago or not, being of a class or description liable to any import duty of customs, are re-imported into and entered for use within Trinidad and Tobago after exportation therefrom, and it is shown to the satisfaction of the Comptroller that any duty of customs or excise chargeable in respect of the goods prior to their exportation was duly paid, either prior to the exportation or at any subsequent time, and either that no drawback of any such duty was allowed on exportation, or that any drawback so allowed has been repaid to the Comptroller, then—

- (a) if it is further shown as aforesaid that the goods have not been subjected to any process abroad, the goods shall be exempt from any such duty when the same are entered for use within Trinidad and Tobago after re-importation, unless the rate of duty of excise or customs, as the case may be, chargeable on goods of the same class or description at the time when the same are entered for use within Trinidad and Tobago after re-importation shall exceed the rate paid on the same goods as a duty of excise or on first importation and entry, as the case may be, in which case such goods shall be chargeable with duty at a rate equal to the difference between the rate at which the duty previously paid was calculated and the rate in force at the date when such goods are entered for use within Trinidad and Tobago after re-importation;
- (b) if the goods at the time when the same are entered for use within Trinidad and Tobago after re-importation are of a class or description liable to an import duty *ad valorem*, and it is further shown as aforesaid that the goods have been subjected to a process of repair, renovation or improvement abroad, but that their form or character has not been

changed, such goods shall be chargeable with duty as if the amount of the increase in the value of the goods attributable to the process were the whole value thereof and, where any sum has been contracted to be paid for the execution of the process, the sum shall be *prima facie* evidence of that amount, but without prejudice to the powers of the Comptroller under the customs laws as to the ascertainment of the value of the goods for the purpose of assessing duty thereon *ad valorem*; but if the rate of duty of excise or customs, as the case may be, chargeable on goods of the same class or description at the time when the same are entered for use within Trinidad and Tobago after re-importation shall exceed the rate paid on the said goods as a duty of excise or on first importation and entry, as the case may be, then in such case, in addition to the *ad valorem* import duty chargeable hereunder according to the amount of the increase in the value of the goods attributable to the process, such goods shall be chargeable with additional excise or customs duty calculated in the manner set out in paragraph (a), as if such goods had not been subjected to any process of repair, renovation or improvement abroad.

22. (1) If any dispute arises as to the proper rate or amount of duty payable on any goods imported into or exported from Trinidad and Tobago, the importer, consignee, or exporter, or his agent, shall deposit in the hands of the Comptroller the duty demanded by him, which shall be deemed and taken to be the proper duty payable, unless proceedings shall be commenced by the importer or exporter of such goods, within three months after such deposit, against the Comptroller, to ascertain whether any and what duty is payable on such goods; and on payment of such deposit, and on the passing of a proper entry or shipping bill for such goods by the importer, exporter, consignee, or agent, the Comptroller shall cause delivery or permit shipment thereof, as the case may be.

In case of dispute, importer to deposit the duty demanded. [29 of 1966].

(2) All deposits shall be paid by the Comptroller into the Treasury and, in case no proceedings are brought within the time limited for that purpose, the deposit shall be retained and applied to the use of the State in the same manner as if it had been originally paid and received as the duty due on the goods; and in case of proceedings, if it is determined that the duty deposited is

Procedure in case of deposit.

not the proper duty, but that a less duty is payable, the difference between the deposit and the duty found to be due, or the whole deposit, as the case may require, shall be returned to such importer or exporter.

(3) Proceedings referred to in this section shall be commenced before the Appeal Board.

Value.
[44 of 1951
25 of 1952
23 of 1973].

23. (1) For the purposes of any written law whereunder duty is chargeable on any goods by reference to their value, that value shall—

Sixth Schedule.

(a) in the case of imported goods, be determined, subject to sub-section (2), in accordance with the Sixth Schedule;

(b) in the case of exported goods, be determined in accordance with regulations made by the President in that behalf.

Sixth Schedule.

(2) Subject to subsection (3), where goods are imported under a contract of sale and entered for home use, duty shall be deemed to have been paid on the value determined in accordance with the Sixth Schedule, if, before the goods are delivered for such use, duty is tendered and accepted on the value thereof, based on the contract price, as declared by or on behalf of the importer on entering the goods for home use (in this section called the "declared value").

(3) For the purposes of subsection (2)—

Sixth Schedule.

(a) duty shall be deemed to have been paid on the declared value only if the contract price fairly represents the value that would be obtained when that price is adjusted to take account of the circumstances differentiating the contract of sale under which the goods were imported from the contract of sale in the open market contemplated by the Sixth Schedule;

(b) the rate of exchange to be used for converting foreign currency to Trinidad and Tobago currency for the purposes of determining the price or value of any imported goods shall be the rate for that foreign currency as last notified by the Central Bank before the goods were entered for home use.

Duty payable
on classification
at highest rate.

24. If any article is enumerated in the tariff or can reasonably be classified under two or more names, headings or descriptions,

and there is a difference of duty, the highest duty provided shall be charged and collected thereon.

25. Goods containing any article liable to duty as a part or ingredient thereof shall be liable to duty at the rate payable on such part or ingredient, and any goods composed of more than one article liable to duty shall be liable to duty at the rate payable on the article charged with the highest rate of duty; but the highest rate shall not be exacted in cases where the Comptroller in his discretion decides that the goods contain only a negligible proportion of the article liable to the highest rate; however, in no case shall any less duty be charged on any such goods than the duty due thereon when considered as a whole without regard to their contents.

Duty on composite goods.

26. If any article subject to the payment of specific duty is imported in any package intended for sale, or of a kind usually sold with the goods when the same are sold retail, and marked or labelled, or commonly sold, as containing, or commonly reputed to contain, a specific quantity of such article, then such package shall be deemed to contain not less than such specific quantity.

Duty chargeable on reputed quantity.

27. If any article subject to the payment of duty according to the weight thereof is imported in any package intended for sale, or of a kind usually sold with the article when it is sold retail, and such package is not marked or labelled, or is not in the opinion of the Comptroller commonly sold as containing, or commonly reputed to contain, a specific quantity of such article, and the importer is not able to satisfy the Comptroller as to the correct nett weight, the duty thereon shall be calculated according to the gross weight of such package and its contents.

On gross weight in certain cases.

28. The President may by Notification specify, in litres or parts of a litre standard capacities for packages containing goods liable to duties according to the liquid measurement thereof, in all cases where, in his absolute discretion, he shall consider that such packages, being of sizes within limits to be specified in the Notification, are reputed to be, or are sold as packages of standard sizes, whether or not any statement of the actual contents is contained on any label or other attachment to or part of such package, and thereupon all packages having capacities within the limits specified in any such notice shall be deemed to contain the standard capacity specified in the Notification in each case.

President may fix standard contents for packages containing liquids.

Duties, etc. to be proportionate to quantity or value.

29. All duties, rates, charges and drawbacks imposed and allowed according to any specified quantity, or any specified value, or any particular description of package, shall be deemed to apply in the same proportion to any greater or less quantity or value, or any other description of package, and shall be paid and received in any currency being legal tender in Trinidad and Tobago, and according to the weights and measures established by the laws of Trinidad and Tobago.

Abatement of duty.

30. No claim for any abatement of duty in respect of any goods imported into Trinidad and Tobago shall be allowed on account of damage, unless such claim is made on the first examination thereof, nor unless it is proved to the satisfaction of the Comptroller that such damage was sustained before the delivery thereof out of the care of the Comptroller.

Derelect, etc., goods liable to full duty unless damaged.

31. All goods derelict, jetsam, flotsam and wreck brought or coming into Trinidad and Tobago, and all droits of Admiralty sold in Trinidad and Tobago shall at all times be subject to the same duty as goods of the like kind on importation into Trinidad and Tobago are subject, unless it shall be shown to the satisfaction of the Comptroller that such goods are damaged.

Damage to be assessed by Comptroller.

32. Subject to sections 30, 33 and 34, the damage sustained by any goods shall be assessed by the Comptroller, who shall allow abatement of the duty in proportion to such damage.

No abatement on certain goods.

33. No claim for abatement of duty on account of damage shall be allowed in respect of tobacco, cigars, cigarillos, cigarettes, ganja, wine or spirits.

Qualification as to abatement.

34. No claim for abatement of duty on account of damage shall be allowed in respect of imported goods (not being goods derelict, jetsam, flotsam or wreck brought or coming into Trinidad and Tobago, or droits of Admiralty sold in Trinidad and Tobago), except on proof to the satisfaction of the Comptroller that the carrier or insurer of the goods has made an allowance to the importer in respect of the damage. In any such case the abatement shall not exceed such proportion of the duty as the amount of the allowance made bears to the value of the goods undamaged, calculated in accordance with section 23.

Limitations as to wine and beer.

35. Liquor containing twenty-four and one tenth per cent alcohol by volume shall not be deemed wine; and liquor containing more than eleven and four tenths per cent alcohol by volume shall

not be deemed beer, ale, stout or porter. All liquor containing more than twenty-four and one tenth per cent alcohol by volume, and all liquor, other than wine, containing more than eleven and four tenths per cent alcohol by volume shall be deemed spirits.

36. (1) In ascertaining the strength of any spirits, any obscuration shall be determined and allowed for. Strength of spirits.

(2) The certificate of the Comptroller or Chief Chemist as to the strength of any liquids containing alcohol shall be *prima facie* evidence of the strength thereof.

37. Where any goods which are ordinarily liable to duty at a given rate are allowed by law to be, and are in fact, entered at a lower rate of duty, or free of duty, on any special conditions, or for use for some special purpose, or because they are the property of or intended for use by some particular person or functionary, and if such conditions are not observed, or the goods are at any time within two years of the date of importation thereof used for any other than the specified purpose or, being goods entered as aforesaid because they are the property of or intended for use by some particular person or functionary, are sold or transferred to any other person, the goods, unless the full duties thereon shall have been paid, shall be forfeited, and the importer and any person who is knowingly concerned in the use of such goods contrary to such conditions, or for some purpose other than that specified, or in any way contrary to this section, shall each incur a penalty of four thousand dollars, or treble the value of the goods, at the election of the Comptroller. Goods used contrary to purpose for which imported.

38. The importer of any goods to which section 37 applies shall, on demand, produce them to any Officer, or otherwise account for them to the satisfaction of the Comptroller, within the period of two years mentioned in section 37, and if he fails to produce the goods, or otherwise account for them as mentioned above, he shall incur a penalty of four thousand dollars, or treble the value of the goods, at the election of the Comptroller. Penalty for not producing goods.

39. Sections 37 and 38 shall not apply to goods imported by or for the use of the State, and sold or transferred by any order of the Government. Saving as to goods of State.

40. The Comptroller may give permission to any person to import any goods without payment of duty thereon, upon being satisfied that the goods are so imported for temporary use only. Goods imported for temporary use.

Such permission shall be subject to section 42 and to the following conditions:

- (a) that the goods shall be exported within three months of the date of such permission; and
- (b) that the person to whom such permission is given shall deposit in the hands of the Comptroller the amount of the duty on the goods, or else give security therefor, at the election of the Comptroller.

Disposal of deposit.

41. Where any goods imported under section 40 are not exported within three months of the date of the permission, the deposit in the hands of the Comptroller shall be forfeited or, if security has been given as aforesaid, then the importer shall pay to the Comptroller the full duties on the goods. If the goods are exported as mentioned above, the deposit shall be refunded, or the security cancelled; but the Comptroller may, in his discretion, and on provision of additional security where he so requires, allow any additional period where he is satisfied that the articles are the *bona fide* property or *bona fide* in the use of any person on a temporary visit to Trinidad and Tobago.

Certain goods may be excepted.

42. The President may by Notification declare that any goods named by him shall not be imported under section 40, and may also declare that any goods which are permitted to be brought in under that section shall be subject to such proportion of the duty thereon as he shall specify in the Notification.

Contract prices of imported goods may be adjusted to meet change in duty.

43. (1) Where any new import duty of customs is imposed, or where any import duty of customs is increased, and any goods in respect of which the duty is payable are delivered on or after the day on which the new or increased duty takes effect in pursuance of a contract made before that day, the seller of the goods may, in the absence of agreement to the contrary, recover, as an addition to the contract price, a sum equal to any amount paid by him in respect of the goods on account of the new duty or increase of duty, as the case may be.

(2) Where any import duty of customs is repealed or decreased, and any goods affected by the duty are delivered on or after the day on which the duty ceases or the decrease in the duty takes effect in pursuance of a contract made before that day, the purchaser of the goods, in the absence of agreement to the contrary may, if the seller of the goods has had, in respect of those goods, the benefit of the repeal or decrease of the duty, deduct

from the contract price a sum equal to the amount of the duty or decrease of duty, as the case may be.

(3) Where any addition to or reduction from the contract price may be made under this section on account of any new or repealed duty, such sum as may be agreed upon or, in default of agreement, determined by the Comptroller as representing, in the case of a new duty, any new expenses incurred and, in the case of a repealed duty, any expenses saved, may be included in the addition to or deduction from the contract price, and may be recovered or deducted accordingly.

44. The President may from time to time by Order prohibit the importation, carriage coastwise or exportation of any goods whatsoever, and any such Order may prohibit importation, carriage coastwise or exportation until the revocation thereof, or during such period as may be specified therein, and may either absolutely prohibit importation, carriage coastwise or exportation, or may prohibit importation, carriage coastwise or exportation except on compliance with any conditions which may be specified in the Order, or importation from or exportation to any particular place named in the Order.

President may prohibit importation, carriage coastwise or exportation.

***45.** (1) Until revoked by Order under section 44 the following goods are prohibited to be imported:

Goods prohibited to be imported. [37 of 1954 45 of 1977 27 of 1979]. Ch. 82:82.

- (a) all goods which if sold would be liable to forfeiture under the Merchandise Marks Act, and also all goods of foreign manufacture bearing any name or trade mark being or purporting to be the name or trade mark of any manufacturer, dealer or trader in the Common Market unless such name or trade mark is accompanied by a definite indication of the country in which the goods were made or produced;
- (b) all goods of a kind prohibited to be imported under the Animals (Diseases and Importation) Act;
- (c) arms and ammunition, except with the written permission of the Commissioner of Police;
- (d) bay rum and similar lotions made with rum of a lower strength than 48.6 per cent alcohol by volume, and unless packed in cases containing bottles of no greater content than one litre, and unless each bottle is secured and properly labelled for sale by retail to the satisfaction of the Comptroller;

Ch. 67:02.

*Section 11 of the Copyright Act Chap. 82:80 incorporates in the Customs Act section 14 of the Copyright Act 1911 of the United Kingdom.

- (e) brandy of a lower strength than 42.9 per cent alcohol by volume, unless it shall be proved to the satisfaction of the Comptroller that such brandy has been matured for a period of not less than ten years, and unless such brandy is imported in bottles securely sealed;
- (f) clocks and watches or any other article of metal impressed with any mark or stamp representing or in imitation of any legal Common Market assay, mark, or stamp, or purporting by any mark or appearance to be of the manufacture of any part of the Common Market, such clocks, watches or other articles not being of the manufacture of such part of the Common Market;
- (g) coin, base or counterfeit, of any country;
- (h) coin, imitation and foreign, of a kind which is prohibited by law to be imported into Trinidad and Tobago;
- (i) coin, silver, of the State, or any money purporting to be such, not being of the established standard in weight and fineness;
- (j) extracts, essences or other concentrations of tobacco, or any admixture of the same, tobacco stalks and tobacco-stalk flour, except under such conditions as the Comptroller may with the approval of the President, either generally or in any particular case allow;
- (k) fictitious stamps as defined in section 60(4) of the Post Office Act, and any die, plate, instrument or materials capable of making any such stamps;
- (l) indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings, gramophone records, or any other indecent or obscene articles or matter;
- (m) mechanical games or devices set in operation wholly or partly by the insertion of a coin or coins, and so constructed as to return to the person inserting the coin or coins, in certain circumstances, a coin or coins of greater total value than that of the coin or coins inserted;
- (n) rat poisons containing arsenic, and similar preparations;
- (o) rum, unless specifically reported as such, and unless

) in aircraft, or in ships of thirty tonnes burden at least, and in casks or other vessels capable of containing liquids, each of such casks or other vessels being of the size or content of sixty-seven and one half litres at the least, or unless in glass or stone bottles, properly packed in cases, or in demijohns, each case or demijohn containing not less than 4.5 litres;

) (p) spirits (not being cordials or perfumed or medicinal spirits), and wine, unless specifically reported as such, and unless in aircraft, or in ships of thirty tonnes burden at least, and in casks or other vessels capable of containing liquids, each of such casks or other vessels being of the size or content of 40 litres at the least, or unless in glass or stone bottles, properly packed in cases, or in demijohns, each case or demijohn containing not less than 4.5 litres;

(q) saccharin, except to members of the Medical Board, and licensed druggists, and such other persons, and in such quantity, as the Chief Medical Officer may approve to the Comptroller in writing;

(r) sugar, unrefined, not manufactured in Trinidad and Tobago except with the permission of the President;

(s) tobacco, cigars, cigarillos and cigarettes, unless specifically reported as such and unless in aircraft, or in ships of thirty tonnes burden at least, and unless in whole and complete packages, each containing not less than nine kilogrammes net weight of tobacco, cigars, cigarillos and cigarettes;

(t) any toy gun which so closely resembles a firearm within the meaning of the Firearms Act that it is capable of being mistaken therefor; Ch. 16:01.

) (u) subject to subsection (2), left-hand drive vehicles.

(2) Notwithstanding subsection (1) the importation of left-hand drive motor vehicles is allowed where such vehicles are intended for use by—

(a) funeral agencies, as hearses;

) (b) approved staff of foreign embassies and other accredited representatives of foreign Governments;

(c) staff of organisations in respect of which there exist

reciprocal agreements with the Government of Trinidad and Tobago;

- (d) officials, advisers and experts assigned to the Government of Trinidad and Tobago by other Governments under External Aid or Co-operative Programmes;
- (e) approved staff of international agencies, such as, for example, the United Nations and the Organisation of American States, of which Trinidad and Tobago is a member;
- (f) the Government of Trinidad and Tobago;
- (g) a foreign service officer who owns such a vehicle and who is recalled to duty at Headquarters; save that such an officer may not sell or transfer the vehicle during his period of service at Headquarters or within a period of two years, whichever is the shorter;
- (h) a returning national of Trinidad and Tobago who—
 - (i) resided abroad for a continuous period of not less than five years and owned the vehicle for not less than three months immediately preceding the date of the application for permission to import, provided that such returning national may not sell or transfer the vehicle within a period of two years after its importation;
 - (ii) intends to reside in Trinidad and Tobago permanently; and
 - (iii) requires the vehicle for his personal use.

Goods prohibited to be exported.

46. Until revoked by Order under section 44, the following goods are prohibited to be exported:

- (a) arms, ammunition and military and naval stores, except with the written permission of the Commissioner of Police;
- (b) rum, other spirits, wines, tobacco, cigars, cigarillos and cigarettes, except subject to any conditions contained in section 45 in relation to the importation thereof.

Saving as to spirits and tobacco.

47. The Comptroller may permit the importation or exportation of rum and other spirits, wines, tobacco, cigars, cigarillos and cigarettes in smaller ships and in smaller quantities than are

) prescribed in sections 45 and 46 or in any Order made thereunder under such conditions and subject to such regulations as he may prescribe, and subject to such additional duties (if any) as may be fixed by Parliament.

48. Goods imported in transit or as the *bona fide* stores of any aircraft or ship shall not be deemed to be goods prohibited to be imported or exported unless such goods—

Saving as to transit goods and stores.

) (a) being in transit, are of a description included in paragraphs (a), (b), (f), (g), (h), (i), (k), (l), (o), (p), or (s) of section 45(1); or

(b) being the *bona fide* stores of any aircraft or ship, are of a description included in paragraphs (a), (b), (f), (g), (h), (i), (k) or (l) of section 45(1); or

(c) are expressly prohibited to be imported in transit or as aircraft's or ship's stores, in any Order made under the customs laws, or in any written law prohibiting the importation of any goods.

49. The provisions of sections 44 to 48 shall be additional to the provisions of section 146, and to the provisions of any other written law prohibiting the importation, carriage coastwise or exportation of any goods.

Prohibitions elsewhere provided.

50. (1) The President may from time to time by regulation direct on what goods a drawback of the whole or any part of the duties paid on the importation thereof may be granted, and the conditions under which such drawback shall be allowed.

President may direct granting of drawbacks.

(2) Notwithstanding anything contained in subsection (1) all drawbacks payable under any former written law shall be paid or allowed under this Act until cancelled by direction of the President under this section.

) 51. Every sum of money which shall be due upon any debenture, certificate or other instrument for the payment of money out of the duties of customs shall be paid by the Comptroller of Accounts on the proper debenture certified by the Comptroller.

Certification of debenture.

) 52. The owner of any goods on which drawback is claimed shall make and subscribe a declaration on the debenture that the conditions under which drawback is allowed have been fulfilled, and, in the case of goods exported or put on board an aircraft or ship for use as stores, that the goods have been actually exported or put on board for use as stores, as the case may be, and have not

Declaration by owners of goods exported on drawback.

been returned and are not intended to be returned to Trinidad and Tobago, and that such owner at the time of entry of the goods was, and continues to be, entitled to the drawback thereon.

Evidence of disposal of goods.

53. The Comptroller may require the owner to produce satisfactory evidence of the landing or disposal of any goods before certifying any debenture.

Time limit for debenture payment.

54. No debenture for any drawback shall be paid after the expiration of one year from the date of entry of any goods for drawback, or, in the case of goods exported or put on board an aircraft or ship for use as stores, from the date of putting the goods on board the exporting or using aircraft or ship.

Refund of duties paid in error.

55. The Comptroller of Accounts shall return any money which shall have been overpaid as duties of customs at any time within two years after such overpayment, on the proper document for such overpayment being certified by the Comptroller.

Provisions for exempting goods used for specified purposes from customs duty.
[24 of 1952
24 of 1959
11/1962
6 of 1962
97/1963
10 of 1969
23 of 1973].

56. (1) The House of Representatives may from time to time by resolution provide that any class of goods specified in the resolution shall be exempt from—

(a) import duties of customs if the goods are imported or entered for use by any person for any purpose specified in the resolution;

(b) export duties of customs if the goods are exported after having been subjected in Trinidad and Tobago to any process specified in the resolution,

during any period to be fixed by the Minister in each particular case, not being a period terminating later than the date prescribed in the resolution as the last day on which such exemption shall be operative, and subject to such conditions as the Minister may impose.

(2) Notwithstanding subsection (1), an exemption provided for by any resolution under this section—

(a) may be complete or partial, as the Minister may in his discretion determine; and

(b) shall be operative only in favour of a person who holds a licence issued to him under subsection (3).

(3) The Minister may on application made to him in writing in his discretion issue to any person a licence entitling such person to the benefit of an exemption provided for by any resolution under this section and any such licence shall specify the extent of

) the exemption, the period during which and the conditions subject to which the licensee shall be entitled to such benefits.

(4) In this section "Minister" means the Minister responsible for Industry.

(5) Nothing in this section shall be construed as authorising any exemption from any duty on goods, other than those specified in the Third Schedule.

Third Schedule

PART V

ARRIVAL AND REPORT OF AIRCRAFT AND SHIPS, LANDING OF PASSENGERS AND UNLOADING, REMOVAL AND DELIVERY OF GOODS

57. The master of any aircraft or ship arriving in Trinidad and Tobago which— Procedure on arrival.

- (a) does not come to some port therein, or such other place as may be allowed by the Comptroller in any special circumstances, without touching at any other place in Trinidad and Tobago;
- (b) on arriving at any such port or place does not come as quickly up to the proper place or mooring or unloading as the nature of the port or place admits, without touching at any other place;
- (c) in proceeding to such place does not bring to at the station appointed by the President by Notification for the boarding of aircraft or ships;
- (d) after arriving at such proper place departs therefrom except directly to some other place of mooring or unloading approved by the proper Officer or, with the authority of the proper Officer, directly to some other port or to some place allowed by the Comptroller in any special circumstances as aforesaid in Trinidad and Tobago, or directly on any flight or voyage to a place outside Trinidad and Tobago in accordance with the provisions of the customs laws; or
- (e) after departing as aforesaid on any flight or voyage to a place outside Trinidad and Tobago, brings to within Trinidad and Tobago otherwise than in accordance with the customs laws or with the

permission of the proper Officer or for some cause which the master explains to the satisfaction of the Comptroller,

shall incur a penalty of four thousand dollars.

Comptroller may direct mooring and discharge.

58. The Comptroller may, subject to any other authority provided by law, direct at what particular part of any port or other place aircraft or ships shall moor or shall discharge their cargo.

Officer may board aircraft or ship.

59. Any Officer on duty may board any aircraft or ship within Trinidad and Tobago, and stay on board for any period, and shall have free access to every part, with power to secure any part by such means as he shall consider necessary, and to examine any goods, and to require any goods to be unloaded, and removed for examination, or for the security thereof, or to unload and remove such goods at the expense of the master or owner, or the agent of either, and to examine any goods in course of being unloaded or removed, or when unloaded or removed, and to lock up, seal, mark or otherwise secure any goods on board such aircraft or ship.

Officer may open if access not free.

60. If an Officer acting under the provisions of section 59 finds that there is not free access to any place or to any box or chest, or if the keys of any such place, box or chest, if locked, are withheld, the Officer may open the place, box or chest in any manner; and any goods found concealed on board shall be forfeited.

Penalty for interfering with seal, etc.

61. If an Officer places any lock, mark or seal upon any goods on board an aircraft or ship, or upon any place or package in which the goods may be, and the lock, mark or seal is wilfully opened, altered or broken before due delivery of the goods, or within Trinidad and Tobago, except with the authority of the proper Officer, or if any of the goods are secretly conveyed away, or if any goods, place or package, after having been secured by the Officer, are opened within Trinidad and Tobago, except with the authority of the proper Officer, or if the Officer requires any goods to be unloaded and removed for examination or for the security thereof, and the goods are not unloaded and removed forthwith as required by the Officer, the master of such aircraft or ship shall incur a penalty of four thousand dollars.

Goods unlawfully discharged.

62. If an Officer boards any aircraft or ship and finds any goods thereon and, after leaving the aircraft or ship, the Officer, or any other Officer boards such aircraft or ship, and the goods or any part of them is no longer on board, and the master is unable to

give a due account of the lawful discharging of the same, the master of such aircraft or ship shall incur a penalty of four thousand dollars, or treble the value of such goods, at the election of the Comptroller.

63. (1) Any person entering Trinidad and Tobago shall, at such place and in such manner as may be prescribed or as the proper Officer may direct, declare any uncustomed or prohibited goods contained in his baggage or carried with him.

Customs control of persons entering or leaving Trinidad and Tobago. [4 of 1977, 49 of 1979].

(2) Any person entering or leaving Trinidad and Tobago shall answer such questions as the proper Officer may put to him with respect to his baggage and anything contained therein or carried with him.

(3) Any person who fails to declare any uncustomed or prohibited goods as required by this section is liable to a penalty of three times the value of such goods, or five hundred dollars, whichever is the greater, and anything chargeable with any duty that is found concealed or is not declared and anything that is being taken into or out of Trinidad and Tobago contrary to any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment shall be forfeited.

64. (1) Where an Officer is informed or has reason to suppose that any person on an aircraft or ship, or any person who has landed from an aircraft or ship, or any person whom the Officer may suspect has received any goods from any such person, is carrying or has any uncustomed or prohibited goods about his person, the Officer may search that person.

Certain officers may not search without special authority. [4 of 1978, 49 of 1979].

(2) Before any such person is searched he may require to be taken with all reasonable despatch before the Senior Customs Officer on duty at the port at the time, who shall, if he sees no reasonable cause for search, discharge such person, but if otherwise, direct that he be searched.

(3) The Officer is not liable to any prosecution or action at law on account of any search made in accordance with this section.

65. (1) In this section—

“green line” means a line to which a green line notice refers, and includes a reasonable area on either side of the line;

“green line notice” means a notice printed in large, legible characters displayed at a port by order of the Comptroller

Offence of waiting in green line with uncustomed or prohibited goods. [4 of 1978, 49 of 1979].

notifying those persons disembarking there who have no uncustomed or prohibited goods to declare that they may await their turn to receive permission to leave the customs area in the green line indicated for that purpose in such notice.

(2) A person disembarking at a port who takes up a position in a green line for the purpose of receiving permission to leave the customs area and whose baggage contains or who carries with him any uncustomed or prohibited goods commits an offence against this section, unless he satisfies the court that he did not know and could not reasonably have been expected to know that he was committing such offence.

(3) Without prejudice to any other penalty or forfeiture imposed by the customs laws, a person convicted of an offence against this section is liable to a fine of five hundred dollars.

Search of
female.

66. A female shall not be searched except by a female.

Control of small
craft.

67. If upon boarding any ship not exceeding one hundred tonnes burden an Officer finds any goods of which the master shall not be able to give a satisfactory account, and if the Officer suspects that the goods are being or have been or are intended to be dealt with in any way contrary to the customs laws, he may arrest and detain the master, and take him before a Magistrate, and if the master fails to satisfy the Magistrate that the goods had not been, were not being, and were not intended to be dealt with contrary to the customs laws, the goods shall be forfeited, and the master shall incur a penalty of four thousand dollars.

General
regulations for
small craft.

68. The President may from time to time make general regulations in respect of ships not exceeding one hundred tonnes burden prescribing, with reference to the tonnage, build or general description of such ships, the limits within which they may be used or employed, the mode of navigation, the manner in which such ships shall be so used or employed, the number and description of arms and the quantity of ammunition which such ships may carry, and such other terms, particulars, conditions and restrictions as the President may think fit, and also from time to time revoke, alter or vary such regulations.

Penalty for
infringement of
regulations re
small craft.

69. Any ship which is used or employed contrary to any regulations made under section 68 shall be forfeited unless the same shall have been specially licensed by the Comptroller to be so used or employed, as next hereinafter provided.

70. Notwithstanding any general regulations made under section 68, the Comptroller may, if he thinks fit, grant a licence in respect of any ship not exceeding one hundred tonnes burden upon such terms and conditions and subject to such restrictions and stipulations as are mentioned in the licence; and if any ship so licensed does not comply with the conditions imposed by or expressed in the licence, or if such a ship is found without having the licence on board, the ship shall be forfeited. The Comptroller may revoke, alter or vary any licence granted as aforesaid.

Licences for small craft.

71. The master of any ship on board of which an Officer is stationed who neglects or refuses to provide the Officer with proper and sufficient food and suitable bedding accommodation under the deck, shall incur a penalty of eight hundred dollars.

Accommodation of Officer.

72. The master of every aircraft or ship, whether laden or in ballast, or his agent, shall (except as otherwise provided in any regulations made under this Act) within twenty-four hours after arrival from any place outside Trinidad and Tobago at any port, or at any place specially allowed by the Comptroller, make report of such aircraft or ship, and its stores and cargo, to the Comptroller on the prescribed form in the prescribed manner, and giving the prescribed particulars.

Report.

73. Every report required by section 72 shall show separately any goods which are to be transferred to another aircraft or ship for re-exportation, and shall state whether there are any goods which are to remain on board for exportation in the same aircraft or ship; and the report shall, except in the case of a steamship or except where otherwise specially allowed by the Comptroller, give a particular account of all goods remaining on board for exportation, and shall be made before bulk is broken.

Certain goods to be separately reported.

74. The master of a steamship shall make report of the stores of the ship, and of any packages or parcels for which no bill of lading has been issued, before bulk is broken, unless the Comptroller otherwise allows.

Steamship to report certain goods before breaking bulk.

75. The master of any aircraft or ship, or his agent, who fails to make due report, or whose report contains false particulars shall incur a penalty of four thousand dollars, and all goods not duly reported shall be forfeited, unless the omission is explained to the satisfaction of the Comptroller.

Penalty for not making due report.

Penalty for not accounting for package reported.

76. If any package or parcel reported (except as remaining on board as stores or for re-exportation or, with the permission of the Comptroller, for direct transfer to another aircraft or ship for use as stores or for re-exportation) is not duly unloaded, removed and deposited in a customs area or other place approved by the Comptroller, and is not duly entered and cleared therefrom in accordance with the customs laws, or else is not produced to the proper Officer for deposit or is not deposited in the State warehouse in accordance with the provisions of section 94, the master or his agent shall pay the duty thereon, and, in addition, a penalty of two hundred dollars in respect of each package or parcel, unless he explains the failure to unload, remove and deposit or produce the package or parcel to the satisfaction of the Comptroller.

What is cargo.

77. No goods may be imported as aircraft's or ship's stores unless they are required for consumption or use by or for the aircraft or ship, its officers, crew and passengers, and any goods not so required (other than the *bona fide* baggage of passengers) shall for all purposes be deemed to be the cargo of the aircraft or ship.

Master to answer questions.

78. The master or agent shall—

- (a) answer immediately all questions relating to the aircraft or ship, its cargo, stores, baggage, crew, passengers and flight or voyage as may be put to him by the proper Officer;
- (b) produce all books and documents in his custody or control, relating to the aircraft or ship, its cargo, stores, baggage, crew, passengers and flight or voyage as the proper Officer may require; and
- (c) before any person (unless permitted by the proper Officer) disembarks, deliver to the Officer who boards such aircraft or ship on arrival at any port or place a list containing the names of each passenger on board the aircraft or ship, and also, if required by the Officer, the names of the master, and of each officer and member of the crew,

and if the list is not correct and complete, unless the inaccuracy or omission is explained to the satisfaction of the Comptroller, or if he does not observe any of the provisions of this section, the master or his agent shall in respect of every offence incur a penalty of four thousand dollars.

79. If after arrival within Trinidad and Tobago bulk is broken contrary to section 73 or section 74, or any alteration is made in the stowage of the cargo of any aircraft or ship so as to facilitate the unloading of any part of the cargo before the aircraft or ship has arrived at her proper place of unloading or, not being a steamship, or an aircraft or ship specially allowed to do so, before report of the aircraft or ship has been made as provided above or if at any time after arrival any goods are staved, destroyed or thrown overboard, or any package is opened without the knowledge and consent of the proper Officer, in every such case the master or his agent shall incur a penalty of four thousand dollars, unless cause is shown to the satisfaction of the Comptroller.

Penalty for wrongly breaking bulk.

80. The master of every aircraft or ship or his agent shall, if required, deliver to the Comptroller at the time of making report the clearance of such aircraft or ship, if any, from the port or ports from which such aircraft or ship has arrived.

Master to deliver previous clearance.

81. An Officer may seize any aircraft or ship found abandoned within Trinidad and Tobago, and the aircraft or ship shall be forfeited, unless the owner claims the same within one month of the date of seizure, and satisfies the Comptroller that the requirements of the customs laws have been complied with.

Ship abandoned may be seized.

82. Notwithstanding any provisions contained in this Act to the contrary, on the arrival from any place outside Trinidad and Tobago at any port, or at any place in Trinidad and Tobago specially allowed by the Comptroller, of an aircraft or ship having on board cargo intended to be delivered at more than one port or place in Trinidad and Tobago, the master or his agent may make report at the first mentioned port or place of her whole cargo, reporting separately such portion of the cargo as may be intended for the first mentioned port or place, and may discharge it there; and after the discharge of such cargo, and upon being authorised by the proper Officer, the master may proceed to any other port or ports, or to any place or places in Trinidad and Tobago specially allowed by the Comptroller, where such portion of the cargo as may be intended for such port or ports or place or places shall be reported by the master or his agent, in like manner as if such master had first arrived at such last mentioned port or ports or place or places, and the master or agent so reporting any aircraft or ship, and all persons concerned in discharging the cargo, shall be subject to all the provisions in such respects contained in the customs laws.

Report when discharging at more than one port.

Unloading,
entry, removal
and delivery of
goods.
[14 of 1975].

83. Save in accordance with any regulations made under this Act, or with the written permission of the Comptroller—

- (a) no goods shall be unloaded from any aircraft or ship arriving from any place outside Trinidad and Tobago unless authority for unloading them has been given by the proper Officer, nor from any ship (other than a steamship) unless the goods have first been duly entered;
- (b) no goods shall be unloaded or removed from any aircraft or ship arriving from any place outside Trinidad and Tobago on Saturdays, Sundays or public holidays at any time whatsoever, or on any other days except between the hours of seven o'clock in the morning and four o'clock in the afternoon, nor shall they be transferred from any such aircraft or ship into any vessel at such time as will cause the goods to be afloat in such vessels on the said days, or on other days except between the said hours;
- (c) no goods after having been unloaded from any aircraft or ship arriving from any place outside Trinidad and Tobago into any vessel to be landed shall be transhipped or removed into any other vessel previously to their being landed; and the vessel into which any goods after being unloaded from a ship shall be put shall be a ship licensed under section 177; and any goods which have been unloaded from any aircraft or ship and put into any vessel to be landed shall be taken directly and without delay to an approved place of unloading or sufferance wharf approved for the purpose within the same port, there to be landed forthwith;
- (d) no goods [except goods unloaded into a vessel to be landed in accordance with paragraph (c)] shall be unloaded from any aircraft or ship arriving from any place outside Trinidad and Tobago, except at an approved place of unloading or sufferance wharf approved for the purpose, and all goods when so unloaded, and all goods which shall have been put into a vessel to be landed in accordance with paragraph (c) shall immediately upon being unloaded or landed be conveyed in the care of the proper Officer into the customs area, or to a State warehouse if the Comptroller shall so require;
- (e) no goods shall be removed from any part of the

customs area or from the State warehouse into which the same shall have been conveyed unless such goods have first been duly reported and entered, and authority for their removal or delivery has been given by the proper Officer;

- (f) goods entered to be warehoused shall be removed by the importer by such ways, in such manner and within such time as the proper Officer shall direct to the warehouse for which the same are entered, and delivered into the care of the Officer in charge of the warehouse; but if the Comptroller shall so require, the importer shall first enter into a bond for the due warehousing of such goods.

84. Section 83 shall apply to the cargo of the aircraft or ship only. No goods whatsoever other than cargo, duly reported as such, shall be taken out of any aircraft or ship arriving from any place outside Trinidad and Tobago or delivered to any person aboard such aircraft or ship other than for the consumption or use of the crew or passengers thereof except under such conditions (which conditions may vary the procedure as to reporting the aircraft or ship as required by this Act) as may be prescribed in any regulations made under this Act or directed by the Comptroller in any particular case. The term "goods" in the expression "no goods whatsoever" shall include passengers' baggage, stores, and any goods which may be taken on board any aircraft or ship arriving from any place outside Trinidad and Tobago while such aircraft or ship is within Trinidad and Tobago.

As to goods
other than
cargo.

85. Any goods which are unloaded, removed or dealt with contrary to the provisions of section 83 or section 84, or to the terms and conditions contained in any written permission given by the Comptroller, shall be forfeited.

Forfeiture.

86. Notwithstanding anything contained in the preceding sections, the Comptroller may permit the delivery to the importer of any bullion or coin under the authority of the proper Officer without entry thereof, but if such importer does not within forty-eight hours after the bullion or coin has been removed from the importing aircraft or ship deliver to the proper Officer a full and true account thereof, including its weight and value, he shall incur a penalty of eight hundred dollars.

Delivery of
bullion and
coin.

Entry in
absence of
documents.

87. If the importer of any goods is not able to furnish full particulars of the goods for want of any documents or information concerning them [other than documents or information relating to the origin of the goods required by regulations referred to in section 10(3)] he shall make and subscribe a declaration in the prescribed form to that effect before the Comptroller, and the Comptroller shall thereupon permit the importer to examine and enter the said goods, notwithstanding that there is no satisfactory documentary evidence regarding them, and may allow delivery of the goods, provided that the Comptroller is satisfied that the description of the goods for tariff and statistical purposes is correct and also, in the case of goods liable to duty *ad valorem*, that the value declared on the entry is approximately correct, and in the case of goods liable to duty according to the weight or measurement thereof, that the weight or measurement declared on the entry is correct.

Form C72.

Entry
provisional.

88. In the case of goods liable to duty *ad valorem* the entry made in accordance with section 87 shall be deemed provisional. The amount estimated as the duty for the purpose of making such provisional entry shall be held on deposit; and the importer shall also deposit with the Comptroller, in addition to the amount deposited as the estimated duty on the goods, such sum as the Comptroller may require, not being less than one-half of the amount deposited as the estimated duty.

Disposal of
deposit.

89. The sum deposited as the estimated duty under section 88 shall be brought to account as duty, and the additional sum deposited shall be forfeited, unless the importer, within three months or such further period as the Comptroller may in any special circumstances allow, produces to the Comptroller satisfactory evidence of the value, and makes final entry of the goods, in which case so much of the sums deposited as shall be necessary shall be brought to account as duty and the balance returned to the person who deposited the same.

Samples to be
retained.

90. The Comptroller may retain such samples of the goods entered under section 87 for such period up to the final entry of such goods as he shall require, and the proper Officer shall make an inventory of the said goods.

Goods not
entered after
declaration.

91. If the importer, having made a declaration in accordance with section 87, does not make entry as therein provided, or if the Comptroller is not satisfied as aforesaid (in which case any entry which shall have been made shall be *ipso facto* void), the

) Comptroller shall cause the goods referred to in such declaration to be deposited in a State warehouse and dealt with as provided in section 95.

) **92.** Notwithstanding anything contained in the preceding sections, if the Comptroller is satisfied, whether before or after the warehousing under section 91 of any goods liable to duty *ad valorem*, that it is impossible for the importer to obtain satisfactory documentary evidence of the value of such goods, or if in any case the documentary evidence relating to such goods, though not complete, is in the opinion of the Comptroller sufficient to enable a reliable estimate of the value to be made, the Comptroller may permit such goods to be entered according to a value which two Officers to be appointed by the Comptroller for the purpose are satisfied is, as nearly as may be estimated, and not less than, the correct value of such goods.

Power to waive production of documents.

93. Where the Comptroller permits any goods to be entered in the absence of any document under the provisions of section 92, he may require the person entering the goods to deposit with him such additional sum as he shall require, not exceeding one-half of the duty paid upon such goods. Any sum so deposited shall be forfeited unless the person entering the goods shall produce the required document within three months of the date of entry, or unless he explains his failure to the satisfaction of the Comptroller.

Deposit in certain cases.

) **94.** Any goods imported in any aircraft or ship which remain on board the aircraft or ship or, having been unloaded, are not entered and also delivered from the customs area within ten days from the date of importation, or such further period as the Comptroller may in any special circumstances allow, shall be deposited in such State warehouse as the Comptroller shall direct by the agent of the aircraft or ship, or by the Comptroller, if there is no agent or if the agent does not act forthwith as required by this section. Goods so deposited shall be subject to rent and other charges as if they were goods warehoused in a State warehouse in pursuance of an entry for warehousing.

Goods not entered or delivered to be deposited in State warehouse.

) **95. (1)** Where under this Act any goods are required to be deposited in a State warehouse, and the goods are of a perishable nature, the Comptroller may, notwithstanding such provisions, sell the same forthwith by public auction; and if the goods, though not perishable, are of a kind not permitted by any other provision of law to be deposited in a State warehouse, the

Goods warehoused may be sold.

Comptroller may, notwithstanding such provisions, sell the goods by public auction after fourteen days' notice by publication in the *Gazette*.

(2) Where any goods are deposited in a State warehouse under this Act and are not entered for warehousing or delivery from the State warehouse within three months after the deposit, or within such further period as the Comptroller may direct, and all charges for removal, freight, and rent, and all other expenses incurred in respect thereof, duly paid, the goods may be sold by public auction after one month's notice being given by publication in the *Gazette*.

(3) In all cases where goods are sold under this section, the proceeds shall be applied first in discharge of duties (if any), of the expenses of removal and sale, and of rent and charges due to the Government, and then of freight and other charges; and the balance, if any, shall be paid to the owner of the goods on his application for the same, if the application is made within two years from the time of the sale of the goods, but otherwise shall be paid into general revenue.

Goods not sold
on being
offered for sale.

96. Any goods which, on being offered for sale pursuant to section 95, cannot be sold for a sum to pay all duties, expenses, rent and charges, may be destroyed, or otherwise disposed of as the President may direct.

Goods
warehoused
may be
examined.

97. The Comptroller may cause any goods required to be removed under this Act to a State warehouse to be opened for examination by any Officer, as often as may be required, at the expense of the owner of such goods.

Goods may be
entered by
shipowner, etc.

98. Where the owner of any goods imported in any ship (not being a steamship) into Trinidad and Tobago fails to make entry thereof, or having made entry, fails to land the same or to take delivery thereof by the times stipulated by this section, the shipowner or master or the agent of either, may make entry of the goods at the times in the manner, and subject to the following conditions:

- (a) if a time for the delivery of the goods is expressed in the charter party, bill of lading or agreement, then at any time after the time so expressed; and
- (b) if no time for delivery of the goods is expressed in the charter party, bill of lading or agreement, then at any time after the expiration of seventy-two hours,

) exclusive of a Sunday or public holiday or Saturday afternoon after the report of the ship,

but if at any time before the goods are landed or unshipped, the owner of the goods is ready and offers to land or take delivery of the same, he shall be allowed to do so, and his entry shall, in such case, be preferred to any entry which may have been made by the shipowner or master, or the agent of either.

) **99.** The periods of time mentioned in sections 94 and 98 shall be computed from the time at which the aircraft or ship and goods have been released from any quarantine to which they may have been subjected. Computation of time.

100. Whenever any goods remain on board any importing aircraft or ship beyond the period of ten days after the arrival of aircraft or ship, or beyond such further period as the Comptroller may allow, the aircraft or ship shall be detained by the proper Officer until payment has been made of all expenses of watching or guarding such goods beyond such ten days, or such further time, if any, as may be allowed (not exceeding twenty-five dollars per day), and of removing the goods or any of them to the State warehouse, in case the Officers so remove them; and the same charge per day shall be made in respect of any derelict or other aircraft or ship coming, driven or brought into Trinidad and Tobago under legal process, by stress of weather, or for safety, when it is necessary to station any Officer in charge, either on board thereof or otherwise, for the protection of the revenue, so long as the Officer shall so remain. Aircraft or ship may be detained till goods landed.

) **101.** No person, whether a passenger or not, shall disembark or go ashore from, or go on board any aircraft or ship that has arrived within Trinidad and Tobago, save at such times, by such means, and by such ways as may be prescribed in any regulations made under this Act, or otherwise as the Comptroller may allow. Restrictions as to passengers and other persons.

PART VI

WAREHOUSED GOODS AND GOODS DEPOSITED IN A CUSTOMS AREA

) **102.** The President may from time to time by Notification declare what kind of goods shall or may be warehoused upon first importation, without payment of duty thereon; and any such Warehousing.

goods, while in any warehouse, and all goods whatsoever while in any customs area, shall be subject to such regulations as may be made under this Act, and, in the case of goods deposited in a State warehouse or customs area in the occupation or use of the Government, to the payment by the owner of such goods, at the prescribed times, of such rent and other charges as the President shall from time to time direct by Notification; and if at any time any such rent or other charges shall not be paid to the Comptroller when due and payable on any goods in any such State warehouse or customs area, such goods may, without prejudice to any other lawful method of recovery, be sold, or otherwise dealt with, and any proceeds applied, as if they were goods which might be sold, or otherwise dealt with, under sections 128 and 129.

Compensation
for damage to
goods deposited
in State
warehouse.

103. No compensation shall be payable by the State to any importer, owner or consignee of any goods deposited in a State warehouse or in a customs area in the occupation or use of the State, save when loss or damage occurs as the direct result of the wilful act or negligence of the State or of an Officer.

Goods deemed
to be in State
warehouse.

104. Where under the customs laws any goods are or may be required to be deposited in a State warehouse, and for any reason the Comptroller may in his discretion decide that it is undesirable or inconvenient to deposit the goods in a State warehouse, the goods shall for all purposes be deemed to be deposited in a State warehouse as from the time that they are required to be deposited in a State warehouse, and shall also be chargeable with such expenses for securing, watching and guarding, and of removing the same from the original to some other place or deposit (if the Comptroller shall so require) as the Comptroller shall consider reasonable, and neither the Comptroller nor any Officer shall be liable to make good any damage which the goods may sustain by reason or during the time of their being so deposited and dealt with.

Private
warehouses and
customs areas.
Form C67.

105. No building or place may be used as a private warehouse or, save with the written permission of the Comptroller, as a customs area, until a bond, in such sum as may from time to time in each case be required by the Comptroller, is given by the warehouse-keeper, or by the owner or occupier of the customs area, as the case may be, with one or more sufficient sureties, conditioned on due payment of all duties and the due observation of the customs laws.

106. No action shall be brought against the State or any of its Officers for loss or damage sustained by goods while in any private warehouse or private customs area or for any wrong or improper delivery of goods therefrom.

Officers not liable for wrong delivery.

107. The owner or occupier of any customs area or a warehouse-keeper shall not by himself or by any person in his employ open or gain access to any building in a customs area or transit shed or private warehouse except in the presence or with the knowledge and consent of an Officer acting in the execution of his duty.

Warehouse-keeper, etc., not to enter warehouse without permission.

108. The owner of any private warehouse or customs area shall provide such office accommodation and weights, scales, measures and other facilities for examining and taking an account of goods and for securing the same as the Comptroller may require.

Owner of warehouse etc., to provide facilities.

109. On the revocation of the appointment of any private warehouse, the duties on all the goods warehoused therein shall be paid, or the goods shall be exported or removed to another warehouse, within such time, not less than three months, as the Comptroller may direct. Notice in writing of such revocation addressed to the warehouse-keeper of the private warehouse, and left thereat, shall be deemed to be notice to all persons interested in the goods.

Revocation of order approving warehouse.

110. Any goods that are not duly exported or removed in conformity with section 109 shall be taken to a State warehouse by an Officer, and may be sold, or otherwise dealt with, and any proceeds applied as if they were goods which might be sold or otherwise dealt with under section 95.

Disposal of goods on revocation.

111. Upon the delivery of any goods entered to be warehoused into the care of the Officer in charge of any warehouse, the Officer shall, subject to any other direction of the Comptroller, whether account has been taken of the goods on the quay or elsewhere, or not, take a particular account of the goods, and shall enter in a book prepared for that purpose the name of the importing aircraft or ship, and of the person in whose name the goods are entered, the number of packages, the mark and number of each package, and the description of the goods; and when the goods have been deposited in the warehouse, with the authority of the Officer, he shall certify at the foot of the account that the entry and warehousing of the goods is complete, and the goods shall from that time be considered goods duly warehoused.

Procedure as to warehousing.

Goods to be warehoused in packages in which imported.

112. All goods warehoused shall be deposited in the packages in which they are imported, except goods that are permitted to be skipped on the quay, or bulked, sorted, lotted, packed or re-packed in the warehouse, in which case they shall be deposited in the packages in which they are contained when the account thereof is taken by the proper Officer on the completion of such operation.

Penalty for interfering with storage of goods in private warehouse.

113. If in the case of goods warehoused in a private warehouse any alteration is afterwards made in the goods or packages so deposited, or in the packing thereof in the warehouse, or in the marks or numbers of the packages, or if the goods are removed from the part of the warehouse in which they were deposited, without the presence and sanction of the proper Officer, except for delivery after they have been duly entered, and under the authority of the proper Officer, the goods shall be forfeited.

Comptroller may direct stowing of goods.

114. The Comptroller may direct in what different parts or divisions of any warehouse or customs area and in what manner any goods shall be deposited therein, and if any goods are deposited contrary to such directions, the occupier of such warehouse or customs area shall in respect of every package so deposited incur a penalty of two hundred dollars, together with a further penalty of forty dollars for each day during which any such package shall remain so deposited.

Penalty for neglect to stow goods properly.

115. The occupier of any warehouse or customs area or any part thereof who neglects to stow the goods deposited therein so that easy access may be had to every package and parcel thereof, shall, for every such neglect, incur a penalty of two hundred dollars, together with a further penalty of forty dollars for each day during which such neglect continues.

Warehoused goods to be produced to Officer.

116. The occupier of any warehouse or customs area, or any part thereof, who does not produce to an Officer, on his request, any goods deposited in the warehouse or customs area, or any part thereof, which have not been duly entered and delivered therefrom, shall, for every such neglect, incur a penalty of two hundred dollars in respect of every package or parcel not so produced, and shall pay the duties due thereon.

Penalty for not warehousing, etc.

117. Any goods entered to be warehoused that are not duly warehoused by the importer in pursuance of such entry, and any goods whatsoever being duly warehoused or deposited in a customs area, that are in any way concealed in or removed from the

warehouse or customs area, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal mixing, removal, or concealment, shall be forfeited.

118. Any person who clandestinely opens any warehouse or transit shed or, except in the presence of the proper Officer acting in the execution of his duty, gains access to the goods therein, shall for every such offence, incur a penalty of four thousand dollars; and any person who enters any warehouse or any part of a customs area when forbidden by any Officer, or refuses to leave any warehouse or any part of a customs area when requested to do so by any Officer, shall incur a penalty of four hundred dollars.

Penalty for illegally opening warehouse or customs area.

119. If any goods required to be previously entered are taken out of any warehouse or customs area without being duly entered (except as permitted by the customs laws), the warehouse-keeper or the occupier of any part of a customs area where the goods had been deposited shall forthwith pay the duties due upon the goods; and any person taking out any goods from any warehouse or customs area without the goods having been duly entered (except as aforesaid), or who aids, assists, or is concerned therein, and every person who destroys or embezzles any goods duly warehoused or deposited in a customs area is guilty of an offence, and liable on conviction on indictment, to imprisonment for two years; but if such person is an Officer not acting in the due execution of his duty, and is prosecuted to conviction by the importer, consignee, or owner of the goods, no duty shall be payable for or in respect of the goods, and the damage occasioned by the destruction or embezzlement shall, with the sanction of the President be repaid or made good to such importer, consignee or owner by the Comptroller of Accounts.

Penalty for embezzling warehoused goods, etc.

120. The Comptroller shall have power at the expense of the owner of goods warehoused in a State warehouse, or deposited in a customs area in the occupation or use of the State, to do all such reasonable acts as may by him respectively be deemed necessary for the proper custody and preservation of the goods, and shall have a lien on them for expenses so incurred; but no such acts shall be done until the expiration of twenty-four hours after the owner of the goods has been notified that such acts are required, unless the Comptroller shall in his discretion decide that immediate action is necessary for the proper custody or preservation of the goods.

Comptroller may do reasonable acts to warehoused goods.

Owner to pay costs of action taken under section 120.

121. The importer or owner of any goods mentioned in section 120 shall pay any expenses incurred in respect thereof under section 120 at such times and in such manner as the Comptroller shall either generally or in any particular case direct, and if any such expenses are not paid in accordance herewith, the goods may be sold or otherwise dealt with, and any proceeds applied as if they were goods which might be sold or otherwise dealt with under section 129.

Removal of warehoused goods to another warehouse.

122. The removal of warehoused goods from a warehouse to any other warehouse shall be subject to any regulations made under this Act and to such other conditions as the Comptroller may direct.

Procedure on delivery.

123. On the delivery of any goods for removal, an account containing the particulars thereof shall be transmitted by the proper Officer of the port or place of removal to the proper Officer of the port or place of destination, and the person requiring the removal thereof shall enter into a bond, with such security or securities as the Comptroller shall require, in a sum equal at least to the duty chargeable on the goods, for the due arrival and re-warehousing thereof at the port or place of destination within such time as the proper Officer may direct; and the bond shall not be discharged unless the goods are produced to the proper Officer and duly re-warehoused at the port or place of destination within the time directed by the proper Officer, or unless the full duties of customs have been paid thereon as provided in section 125, or unless the goods have been otherwise accounted for to the satisfaction of the Comptroller, nor until the full duties due upon any deficiency of the goods not so accounted for have been paid.

Goods removed subject to warehouse regulations.

124. Upon the arrival at the port or place of destination of goods removed under section 122, nearly as may be subject to the laws, rules and regulations, which apply to the entry and warehousing of goods on first importation.

May be entered for use in Trinidad and Tobago or exportation.

125. If, upon the arrival at the port or place of destination of goods removed under section 122, the parties desire forthwith to export them or to pay duty thereon for use within Trinidad and Tobago, without actually lodging them in the warehouse for which they have been entered and examined to be re-warehoused, the Officer at the port or place may permit them to be entered and delivered for home use or, after all the formalities of entering and examining such goods for re-warehousing have

been duly performed, to be entered and loaded for exportation, as if the goods had been actually lodged in such warehouse.

126. Any goods taken from a warehouse for removal or for exportation or use as aircrafts' or ships' stores which are removed or put on board an aircraft or ship, except with the authority or under the care of the proper Officer, and in accordance with any regulations made under this Act, and in such manner, by such persons and within such time, and by such roads or ways, as the Officer shall permit or direct, shall be forfeited; and if the goods are illegally removed or carried away prior to being put on board the exporting or removing aircraft, ship or carriage, or from any exporting or removing aircraft, ship or carriage, in or on which they have been put, the bond given in respect thereof shall be forfeited, and may forthwith be put in suit for the penalty thereof, although the time prescribed in such bond for putting the goods on board the exporting aircraft or ship, or re-warehousing such goods at the place of destination, may not have expired; and all the goods shall be forfeited.

Removal, etc.,
to be subject to
certain
conditions.

127. Notwithstanding anything contained in the preceding sections, the Comptroller may, if in his discretion he decides that such action is advisable, remove goods at the cost of the State from one State warehouse to another in any manner he may deem reasonable.

Comptroller
may remove
goods
warehoused in
State
warehouse.

128. (1) All warehoused goods shall be entered and delivered either for use within Trinidad and Tobago or as aircrafts' or ships' stores, or for exportation not later than two years after the day on which they were warehoused, or within such further period and in such cases as the Comptroller may direct unless the owner of the goods desires to re-warehouse them, in which case the goods shall be examined by the proper Officer, and the duties due upon any deficiency or difference between the quantity ascertained on importation and the quantity found to exist on such examination, together with the necessary expenses attendant thereon, and any charges incurred in respect of the goods, shall, subject to such allowances as are by law permitted in respect thereof, be paid to the Comptroller; and the quantity so found shall be re-warehoused in the name of the then owner thereof in the same manner as on first importation.

Re-
warehousing.

(2) If the owner of goods to which subsection (1) applies, desires, with the concurrence of the warehouse-keeper, to re-warehouse the goods according to the account taken at the

importation thereof, without re-examination, such re-examination may be dispensed with, the Officer being satisfied that the goods are still in the warehouse, and that there is no reason to suspect that there is any undue deficiency; but the warehouse-keeper shall be liable to make good the duty on any deficiency not allowed by law which may be discovered in the goods at the time of delivery thereof, or any earlier time.

Disposal of
goods not re-
warehoused.

129. (1) Any warehoused goods which are not duly entered for use within Trinidad and Tobago, or as aircrafts' or ships' stores, or exported or re-warehoused, and in respect of which any duties ascertained to be due on any deficiencies and any charges and expenses are not paid at the expiration of two years from the previous entry and warehousing, or within such further period as shall be directed, shall, after one month's notice by advertisement in the *Gazette*, be sold by public auction with all convenient speed.

(2) The proceeds of any public auction held under subsection (1) shall be applied to payment of the duties and of any rent and charges due to the State in respect of the goods sold and of the expenses of the sale; and the surplus, if any, shall be paid to the owner of the goods on application by him for the same within two years from the date of the sale but otherwise shall be paid into the general revenue of Trinidad and Tobago.

(3) If any goods, on being offered for sale pursuant to this section, cannot be sold for a sum to pay all duties, expenses, rent and charges due to the State then they may be destroyed or otherwise disposed of as the President may direct; and the duties due upon any deficiency in any warehouse goods not allowed by law shall be forthwith paid by the warehouse-keeper.

Freight on
goods
warehoused.

130. Any Officer having the custody of any goods which have come into his hands under this Act shall refuse delivery thereof from a State warehouse or other place of deposit until proof is given to his satisfaction that the freight due on such goods has been paid; but this section shall not apply to goods which have been warehoused in pursuance of an entry for warehousing.

Warehoused
goods entered
or sold must be
removed within
14 days.

131. Any goods which remain in any warehouse for a period of fourteen days after being entered for use within Trinidad and Tobago, or after being sold by public auction under the customs laws, shall be forfeited and disposed of in such manner as the

) President may direct, unless the failure to remove them is explained to the satisfaction of the Comptroller.

) **132.** The Comptroller may permit any goods to be taken out of any warehouse or customs area without payment of duty for such purpose and for such period as to him may appear expedient, and in such quantities, and under such regulations and restrictions, and with such security by bond for the due return thereof, or the payment of the duties due thereon, as he may direct or require; and any goods which are dealt with in any way contrary to the terms of such permission or to such regulations or restrictions, shall be forfeited.

Delivery in special circumstances.

133. The Comptroller may permit warehoused goods to be delivered as stores for a ship of not less than thirty tonnes burden or an aircraft, in accordance with section 160; and any goods taken from a warehouse for use as stores which are not duly put on board the aircraft or ship for which they are entered, or are otherwise not accounted for to the satisfaction of the Comptroller, or are dealt with in any way contrary to the customs laws, shall be forfeited.

Stores.

) **134.** The duties to be paid when warehoused goods are entered for use within Trinidad and Tobago shall not be less in amount than would have been payable according to the value or quantity thereof at the time of importation, except as to the following goods, namely, tobacco in leaf, oil in casks, wine in casks, malt liquor in casks, and spirits in casks, the duties whereon, when cleared from the warehouse for use within Trinidad and Tobago, shall be chargeable upon the quantity of such goods ascertained by weight, measure, or strength at the time of actual delivery thereof, unless there is reasonable ground to suppose that any portion of any deficiency has been caused by illegal abstraction.

Duty to be paid according to original account.

) **135.** Subject to the observance by the exporter of all the provisions of the customs laws and of the conditions of any bond, no import duty shall be charged in respect of any goods entered under bond for the due exportation and landing thereof in a place outside Trinidad and Tobago, or for use as aircrafts' or ships' stores in accordance with section 160, and delivered from any warehouse or customs area, unless the Comptroller has reasonable grounds to suppose that any deficiency in any such goods, or any part thereof, has arisen from illegal abstraction, in which case duty shall be paid on such deficiency by the owner of the goods.

Goods entered for exportation exempt from import duty.

PART VII

LOADING AND EXPORTATION OF GOODS

Certain ships to be entered outwards.

136. The master of every ship, other than a steamship in which any goods are to be exported, or his agent, shall, before any goods be taken on board, deliver to the proper Officer at the port at which such ship first arrives an entry outwards of such ship, verified by his signature, in the prescribed form, and containing the several particulars indicated in or required thereby, and in such entry outwards the master or his agent shall declare that no imported goods are left on board the ship other than such goods and stores as shall be specified in the entry outwards.

Rummage certificate may be granted before completion of discharge.

137. The master of every ship to which the provisions of section 136 apply shall if required obtain from the proper Officer a certificate of rummage in the prescribed form. If he desires to obtain such certificate before the whole of the inward cargo of the ship has been discharged, he shall remove and stow the inward cargo remaining on board such ship in such manner as such Officer shall direct in order to enable him to rummage the ship, and after the ship has been rummaged, shall stow the inward cargo remaining on board separately and keep it separate to the satisfaction of the proper Officer from any coastwise or any outward cargo that may subsequently be put into such ship.

Loading licence.

138. Before any aircraft or ship required to report at any port in Trinidad and Tobago departs therefrom to load cargo at another port in Trinidad and Tobago, the master or his agent shall, in respect of each port at which he desires to load cargo, obtain from the proper Officer a loading licence in duplicate in the prescribed form, and containing the prescribed particulars, and signed by such Officer and, before leaving the port at which such licence is issued, shall enter on both copies of the licence particulars of the cargo loaded and of any stores loaded or remaining on board from the inward voyage at such port.

Special loading licence.

139. Where, under the customs laws, the Comptroller permits any goods to be put on board any aircraft or ship at any place in Trinidad and Tobago, other than a port, the master of such aircraft or ship shall, in respect of every such place at which he may be permitted to load, in addition to complying with any conditions which may be imposed by the Comptroller, obtain from the proper Officer a special loading licence in duplicate in the prescribed form, and containing the prescribed particulars, and

signed by such Officer. Before leaving the port at which any special loading licence has been issued the master or his agent shall enter on both copies of the licence particulars of the cargo loaded and of any stores loaded or remaining on board at such port.

140. After the loading of any goods under the authority of a special loading licence has been completed, the master shall proceed with such aircraft or ship forthwith to an approved port, where all the provisions of the customs laws shall be complied with, as nearly as may be, as if such goods had been loaded at such port, unless the proper Officer otherwise directs.

Procedure after loading under special loading licence.

141. When loading has been completed at any port or place for which a loading licence or special loading licence has been issued, before the aircraft or ship departs from such port or place, the master or his agent shall enter on both copies of the licence particulars of the cargo loaded and of any stores taken on board at such port or place, showing the number of packages loaded and the quantity and description of the goods, and shall sign the same and deliver one copy to the proper Officer at the port of loading before leaving the port or, if the goods have been loaded at a place other than a port, then at such place and to such person as is named in the licence; and the master or his agent shall deliver the remaining copy of the licence together with the content required to be delivered to the proper Officer in accordance with sections 163 and 164.

Completion and delivery of licence after loading.

142. If any goods are taken on board an aircraft or ship at any port or place contrary to sections 136 to 141, or if any of the requirements of those sections are not observed, the master of such aircraft or ship or his agent shall incur a penalty of four thousand dollars.

Penalty for breach of sections 136 to 141.

143. Nothing contained in sections 136 to 141 shall be deemed to authorise the loading of goods except from an approved place of loading, unless specially allowed by the Comptroller under section 149.

Limitation of authority granted as aforesaid.

144. The President may by notice to the Comptroller in writing under his hand direct that any or all of the provisions of sections 136 to 141 shall not apply to aircraft, either generally, or in any particular case, during any period specified in the notice.

Non-application to aircraft.

Restrictions as to carriage coastwise.

145. On arrival at any port or place in Trinidad and Tobago of any ship, other than a steamship about to deliver cargo at more than one port or place in Trinidad and Tobago, or having on board any goods duly reported for exportation in the same ship, it shall be lawful, subject to any regulations made under this Act, or to such conditions as the Comptroller may deem necessary, to allow the entry outwards of such ship, and to permit the loading of goods for exportation in such ship or for carriage coastwise as provided in section 176, before the whole of the goods imported in such ship shall have been discharged therefrom, the complete separation of such goods from the inward cargo and from any cargo remaining on board for exportation being effected to the satisfaction of the proper Officer.

Restriction on exportation of certain goods.

146. No person may export or attempt to export any warehoused goods, or goods liable to duties of customs transferred from an importing aircraft or ship, or goods entitled to drawback on exportation (not being wines, spirits, tobacco, cigars, cigarillos or cigarettes), nor may any person enter or attempt to enter any such goods for exportation in any ship of less burden than five tonnes.

Penalty.

147. Any person who exports or enters or attempts to export or enter, any goods contrary to section 146 or places any goods on board a ship of less size than is thereby permitted for exportation shall incur a penalty of two thousand dollars, and the goods shall be forfeited.

General provisions as to loading and exportation of goods.
[14 of 1975].

148. Except as provided in section 149, no goods shall be put on board any aircraft or ship for exportation or use as stores, or be put into any vessel to be water-borne, or be water-borne, to be put on board any aircraft or ship for exportation or use as stores from any port or place in Trinidad and Tobago on Saturdays, Sundays or public holidays, nor except between seven o'clock in the morning and four o'clock in the afternoon on any other day, nor from any place not being an approved place of loading, nor without the authority of the proper Officer, nor before due entry outwards of the exporting aircraft or ship, if the same is by law required to be entered outwards, nor before such goods are duly entered, and no goods having been put into any vessel to be water-borne to any aircraft or ship for exportation or use as stores, shall be put on board the exporting aircraft or ship outside the limits of any port; and any Officer may open and examine all goods put on board any aircraft or ship or brought to any place in

Trinidad and Tobago to be put on board an aircraft or ship for exportation or for use as stores.

149. Notwithstanding the provisions of section 148, the Comptroller may permit any goods to be put on board any aircraft or ship on such days, at such times, from or at such places, and under such conditions as he may either generally or in any particular case direct, and in like manner the Comptroller may direct what goods need not be entered by the exporter until after the departure of any aircraft or ship; but any such goods must be entered within twenty-four hours of such departure, unless the Comptroller otherwise allows; and where any goods are permitted to be entered after being put on board, the Comptroller may in such case require the agent of the master or owner of the aircraft or ship to give security for the payment of any export duties of customs on any goods liable thereto under such conditions, and subject to such charges to be paid to the agent by the exporter of any such goods, as the President may prescribe.

Comptroller may relax conditions of shipment.

150. Any goods which have been put into a vessel to be water-borne to an aircraft or ship for exportation or use as stores shall be taken directly and without delay to the aircraft or ship in which the same are to be exported or used as stores, and put on board forthwith; and every vessel in which goods are water-borne to a ship for this purpose shall be a ship licensed in accordance with section 177.

Vessels loading goods into ship to proceed direct: Licence.

151. No goods which have been put on board an aircraft or ship in accordance with section 162, or for exportation, or as stores, shall be discharged in any part of Trinidad and Tobago without the written permission of the proper Officer, and except in accordance with such conditions as the Comptroller may impose.

Permission required to discharge goods loaded.

152. If any person puts or attempts to put any goods on board an aircraft or ship or discharges or attempts to discharge, or deal with any goods in any way contrary to sections 148 to 151 the goods shall be forfeited.

Forfeiture on breach of sections 148 to 151.

153. Where an Officer places a lock, mark or seal upon any goods or stores taken on board an aircraft or ship in Trinidad and Tobago, and the lock, mark or seal is wilfully opened, altered or broken, or if the goods or stores are secretly conveyed away either while the aircraft or ship remains in Trinidad and Tobago, or on her passage from one port or place in Trinidad and Tobago to another before the final departure of the aircraft or ship on a

Penalty for interfering with goods secured by Officer.

flight or voyage to a place outside Trinidad and Tobago, the master shall incur a penalty of four thousand dollars, and the goods or stores shall be forfeited.

Penalty for attempting to ship prohibited goods.

154. Any person who puts on board any aircraft or ship, or puts off or puts into any vessel to be water-borne to any aircraft or ship for exportation or use as stores, or brings to any aerodrome, customs area, quay, wharf or any place whatever in Trinidad and Tobago for exportation or use as stores, or exports any goods prohibited to be exported, or any goods the exportation of which is restricted, contrary to such restriction, or attempts to perform or be knowingly concerned in the performance of any of these acts, shall (except as otherwise provided in section 153) incur a penalty of twenty thousand dollars, or treble the value of the goods, at the election of the Comptroller; and all the goods shall be forfeited.

Bond to be given in certain cases.

155. Before any warehoused goods, or goods entitled to any drawback on being put on board an aircraft or ship for use as stores or for exportation, or goods exportable only under particular rules, regulations or restrictions, or goods liable to duties of customs intended for transfer from an importing to an exporting aircraft or ship shall be permitted to be entered for use as stores, or for exportation or for transfer, the exporter shall give such security by bond as the Comptroller may require that the goods will be duly put on board the aircraft or ship for which they are entered and will be used as stores (if so entered) or else exported to and discharged at the place for which they are entered within such time as the Comptroller may deem reasonable, or be otherwise accounted for to his satisfaction.

Offences relating to bonded goods.

156. Any goods for which bond is required under section 155, or any goods liable to export duties of customs which are put on board any aircraft or ship, or brought to any aerodrome, customs area, quay, wharf or other place to be put on board an aircraft or ship and which on examination by the proper Officer are found not to agree with the entered particulars thereof, or being goods on which drawback is claimed or allowed are found to be goods not entitled to drawback, shall be forfeited; and the exporter of the goods shall in every such case incur a penalty of four thousand dollars, or treble the amount of the value of the goods, at the election of the Comptroller.

Penalty for not exporting.

157. Any goods for which bond is required under section 155 which, after being entered and put on board an aircraft or ship,

are used otherwise than as stores (if so entered) or are not duly exported to and discharged at the declared destination (such goods not having been discharged in Trinidad and Tobago with the permission of the proper Officer as provided in section 151 or otherwise accounted for to the satisfaction of the Comptroller) shall be forfeited; and the master of the aircraft or ship in which the goods are put shall incur a penalty of four thousand dollars, or treble the value of such goods, at the election of the Comptroller.

158. Where—

Short loading of bonded goods.

- (a) a person has entered any goods for which bond is required under section 155; and
- (b) the goods or any of them are not duly put on board the aircraft or ship for which they have been entered; and
- (c) the person fails, within twenty-four hours of the time of clearance of the aircraft or ship, or such further time as the Comptroller may allow—
 - (i) to attend the proper Officer and notify him of the short loading of the goods; and
 - (ii) to re-warehouse or re-enter for exportation or use as stores in some other aircraft or ship any of the goods which have been removed from a warehouse for exportation or use as stores,

the goods originally entered shall be forfeited.

159. An exporter who enters any goods, not being goods for which bond is required, for exportation in an aircraft or ship and who fails, in case such goods or any of them are not be duly put on board the aircraft or ship for which they are entered, to attend before the proper Officer within twenty-four hours after the departure of the aircraft or ship, or within such period as the Comptroller may allow and to notify such Officer of the short loading of such goods, shall incur a penalty of two hundred dollars.

Exporter to notify short loading of non-bonded goods.

160. Notwithstanding anything to the contrary contained in the customs laws, and subject to any regulations made under this Act, the Comptroller may, upon due request being made, permit the master of any aircraft or ship departing from any port in Trinidad and Tobago upon a flight or voyage to any place outside Trinidad and Tobago to take on board stores (not being goods prohibited to be exported) for the use of such aircraft or ship, and of the master, crew and passengers, upon payment of any export

Comptroller may allow shipment of stores.

duty leviable on the like kind of goods exported, and upon such other terms and conditions as the Comptroller may direct, and in such quantities as the Comptroller in his discretion deems reasonable; and every such request shall be made on the prescribed form and contain the particulars required thereby or indicated therein, and shall be signed by the master or his agent; and no stores may be put on board for the use of any aircraft or ship, nor may any articles taken on board any aircraft or ship be deemed to be stores, except such as are or have been put on board such aircraft or ship in accordance with the provisions hereof.

Drawback and transhipment of goods.

161. The provisions of the customs laws with reference to the exportation of warehoused goods, so far as they are applicable, shall be deemed to apply to and include goods liable to duties of customs transferred from an importing to an exporting aircraft or ship, and goods exported on drawback.

Loading of goods other than cargo or stores.

162. Notwithstanding any contrary provisions of the customs laws, and subject to any regulations made under this Act, the Comptroller may permit the loading of passengers' baggage, and also may permit any person to take on board any aircraft or ship any goods for sale or delivery to the passengers, officers, or crew of such aircraft or ship, or for such other purpose as the Comptroller may allow, under such conditions as he may either generally or in any particular case direct; but if any goods, not being part of the cargo or authorised stores of any aircraft or ship, are taken on board any aircraft or ship which is about to proceed to any place outside Trinidad and Tobago or which has any goods remaining on board thereof from a voyage from a place outside Trinidad and Tobago, or if any attempt is made to put any such goods on board any such aircraft or ship without the permission of or contrary to any conditions directed by the Comptroller, or otherwise contrary to the customs laws, the goods shall be forfeited.

PART VIII

DEPARTURE AND CLEARANCE OF AIRCRAFT AND SHIPS

Clearance of aircraft and ships other than coasting ships or steamships.

163. The master of every aircraft or ship, not being a steamship, shall immediately before leaving Trinidad and Tobago on any flight or voyage to any place outside Trinidad and Tobago attend before the proper Officer, either at the port at which the report of such aircraft or ship is or ought to have been delivered, or at the port where or nearest to which any cargo has last been loaded on

board or discharged from the aircraft or ship, and shall answer all such questions as may be demanded of him by the Officer concerning the aircraft or ship, the cargo, the stores, the baggage, the officers, crew and passengers and the flight or voyage, and shall deliver to the Officer a content of the aircraft or ship in the prescribed form, and containing the prescribed particulars, as far as they are known by him, and shall make and subscribe the declaration at the foot thereof in the presence of the Officer. In the case of aircraft the content when signed by the proper Officer shall be the clearance and authority for the departure of such aircraft from Trinidad and Tobago.

164. In addition to observing the requirements of section 163, the master or his agent shall deliver to and sign in the presence of the proper Officer an account of all cargo and stores taken on board the ship within Trinidad and Tobago, as well as of any cargo and stores which has been brought to Trinidad and Tobago in such ship, and has remained on board for exportation or for use as stores; and the account shall be in the prescribed form and shall contain the names of all passengers and of the master, officers and crew of such ship, and, when signed by the proper Officer, shall be the clearance and authority for the departure of such ship from Trinidad and Tobago.

Master to deliver account of cargo and stores.

165. (1) Where an aircraft or ship departs from Trinidad and Tobago to any place outside Trinidad and Tobago without the delivery of a content in accordance with section 163, or where a ship departs without authority having been granted under section 164, the master of the aircraft or ship shall incur a penalty of twenty thousand dollars.

Penalty for not clearing.

(2) Where any of the particulars contained in any content or account delivered pursuant to section 163 or section 164 are false, or if any of the required particulars are omitted therefrom and the position is not explained to the satisfaction of the Comptroller, the master or agent shall incur a penalty of four thousand dollars.

166. (1) No steamship shall depart from any port or place in Trinidad and Tobago to any place outside Trinidad and Tobago until the master or his agent has satisfied the proper Officer that all the provisions of the customs laws have been fulfilled whereupon, unless he has decided to withhold clearance in accordance with any other provision of law, the Officer shall deliver to the master or his agent a clearance in the prescribed form; and that

Clearance of steamships.

clearance shall be the authority for the departure of the steamship.

(2) Where a steamship departs from any port or place in Trinidad and Tobago to any place outside Trinidad and Tobago without authority having been granted under subsection (1), the master or his agent shall incur a penalty of twenty thousand dollars.

(3) The master of a steamship or his agent, shall, either before or not later than twenty-four hours (or such further period as the Comptroller may allow) after the time of departure of the steamship from its final position, anchorage or berth in Trinidad and Tobago to any place outside Trinidad and Tobago, deliver to the proper Officer at such port or place (or at the port nearest thereto as the Comptroller may allow), a content of the steamship, in the prescribed form and containing the several particulars therein required as far as they are known to him, and shall make and subscribe the declaration at the foot thereof in the presence of the Officer, and shall answer all questions which may be demanded of him by the Officer concerning the ship, the cargo, the stores, the baggage, the officers, crew and passengers and the voyage.

(4) Where the master or agent of a steamship fails to deliver the content required by this section, or where any of the particulars contained in a content required by this section are false, or where the required particulars are omitted from a content and the omission is not explained to the satisfaction of the Comptroller, the master or agent shall incur a penalty of four thousand dollars.

President may
prescribe
special
conditions as to
clearance.

167. Notwithstanding section 166 or any other provisions of the customs laws relating to the departure and clearance of aircraft and ships, the President may by Notification, or by notice under his hand addressed to the Comptroller, require all aircraft and ships whatsoever, or any particular aircraft or ship or ships to be cleared either in accordance with sections 163 to 165, or in any manner specified in the Notification notice; and if an aircraft or ship departs contrary to such a Notification or any such notice of which the master or agent has been informed by the Comptroller in writing, the master or agent shall incur a penalty of twenty thousand dollars.

Clearance in
ballast.

168. Where a ship departs in ballast from Trinidad and Tobago to any place outside Trinidad and Tobago, not having any goods

on board except stores duly shipped as such, nor any goods reported inwards for exportation in the ship, the Comptroller shall, on the application of the master or his agent, clear the ship in ballast; and the master of the ship or his agent shall comply with the customs laws as if the ship had cargo on board, except that the words "in ballast" shall be written on the prescribed forms in the places which are provided for particulars of cargo.

169. For the purposes of section 168, ships having only passengers with their *bona fide* baggage on board, in addition to stores as aforesaid, shall be deemed to be in ballast.

Ships with passengers and baggage deemed in ballast.

170. An Officer may go on board any aircraft or ship within Trinidad and Tobago, and demand the clearance of the aircraft or ship, and if the master does not produce the clearance, or if the master of an aircraft or ship which has been boarded by an Officer pursuant to this section does not answer or does not truly answer any questions concerning the aircraft or ship, the cargo, stores, baggage, officers, crew, passengers and intended flight or voyage as may be demanded of him, he shall incur a penalty of four thousand dollars.

Cargo, etc., to be produced to Officer on demand.

171. Any goods or stores on board any aircraft or ship which has been boarded by an Officer within Trinidad and Tobago not contained in the content or account required to be signed as the clearance of the aircraft or ship (if any) shall be forfeited, and the master shall incur a penalty of four thousand dollars, or of treble the value of such goods, at the election of the Comptroller.

Goods not contained in account forfeited.

172. Where an Officer who has boarded an aircraft or ship within Trinidad and Tobago after clearance, discovers that any goods which were loaded within Trinidad and Tobago on board thereof as stores or for exportation or which at the time of clearance remained on board from the inward voyage, are no longer on board the aircraft or ship (unless they have been discharged in Trinidad and Tobago, with the permission of the proper Officer, as provided in section 151 or, being stores remaining on board from the inward voyage, do not, in the opinion of the proper Officer, exceed the quantity which might fairly have been consumed, having regard to the period during which such aircraft or ship has been within Trinidad and Tobago, the master shall incur a penalty of eight hundred dollars for every package or parcel of such goods not on board, or a penalty of treble the value of such goods, at the election of the Comptroller.

Penalty for failure to produce goods.

Deficiency in stores, etc.

173. Where an aircraft or ship, having departed from Trinidad and Tobago on a flight or voyage to a place outside Trinidad and Tobago and having returned within Trinidad and Tobago, is boarded by an Officer who discovers any deficiency in the stores of such aircraft or ship which in his opinion is in excess of the quantity which might fairly have been consumed, having regard to the period which has elapsed between the departure of the aircraft or ship and the discovery of the deficiency, the master shall pay the duties on such deficiency at the rate chargeable on similar goods imported, and in addition shall incur a penalty of eight hundred dollars.

Officers to be set down by departing aircraft or ship, etc.

174. Where an aircraft or ship departing from Trinidad and Tobago does not bring to at the proper boarding station for setting down Officers, or for any other purpose required by the customs laws, or departs on a flight or voyage with an Officer on board without the assent of the Officer, the master shall incur a penalty of four thousand dollars.

PART IX

COASTING TRADE

Definition.

175. Except as provided in section 176, all trade by sea or by air from one part of Trinidad and Tobago to another part shall be deemed to be coasting trade, and all aircraft and ships while employed therein shall be deemed to be coasting aircraft and coasting ships, and if any doubt at any time arises as to what, or to or from what parts of Trinidad and Tobago shall be deemed a passage by sea, the President may determine and direct in what cases the trade by water from one port or place in Trinidad and Tobago to another shall or shall not be deemed a trade by sea within the meaning of the customs laws.

Exception in regard to aircraft and ships from places outside Trinidad and Tobago.

176. Notwithstanding any provisions in the customs laws to the contrary, the proper Officer may, on the arrival from a place outside Trinidad and Tobago of an aircraft or ship having on board cargo intended to be delivered at more than one port in Trinidad and Tobago, permit the aircraft or ship to convey goods from any port at which such aircraft or ship shall partially discharge her cargo to her port or ports of destination in Trinidad and Tobago for delivery there, upon the complete separation of such goods from the inward cargo still on board being effected to

the satisfaction of the proper Officer, but the conveyance of goods from one port to another shall not constitute the aircraft or ship a coasting aircraft or coasting ship within the meaning of the customs laws. The loading, unloading and conveyance of goods under this section shall be subject to any regulations made under this Act and to such conditions as the Comptroller may impose, and if any goods are loaded, unloaded, conveyed or dealt with contrary to such regulations or conditions, they shall be forfeited, and the master of the aircraft or ship shall incur a penalty of eight hundred dollars.

177. No ship may trade coastwise within Trinidad and Tobago unless she is provided with a licence in the prescribed form issued by the Comptroller on payment of the fees required to be paid for a drogher's certificate, issued under section 4 of the Droghers Act, which licence shall expire on the 31st of December in each year. Every ship trading contrary to this section shall be forfeited, and the master of the ship shall incur a penalty of four thousand dollars.

Licence for coasting ship.

Form C51.

178. Every ship trading coastwise shall have her name and the number of her licence painted on each bow in letters of not less than fifteen centimetres high and of proportionate width, in white on a dark ground or in black on a light ground. The master of every ship in respect of which this section is contravened shall incur a penalty of one hundred dollars, and the ship may be seized by any Officer and detained until the penalty is paid.

Coasting ship to display name and number.

179. No goods shall be carried in any coasting aircraft or ship except such are loaded at some port or place in Trinidad and Tobago to be carried coastwise, and no tobacco, the produce of Trinidad and Tobago shall be carried in any coasting aircraft or ship unless accompanied by a permit granted by the proper Officer.

Coasting aircraft or ship to take only coastwise cargo.

Form C53.

180. Where—

Offences.

- (a) a coasting aircraft or ship deviates from its flight or voyage unless forced by unavoidable circumstances, the proof whereof shall lie on the master of the aircraft or ship; or
- (b) the master of any coasting aircraft or ship which has deviated from its flight or voyage or has taken on board any wrecked or other goods or discharged any

goods in the course of the flight or voyage from one part of Trinidad and Tobago to another does not enter an account of the circumstances and of any goods so taken on board or discharged in the cargo book required to be kept by this Act; or

- (c) the master of such an aircraft or ship does not proceed forthwith directly to the nearest port in Trinidad and Tobago and declare and explain the matters mentioned in paragraphs (a) and (b) to the satisfaction of the proper Officer or does not deliver all goods so taken on board into the care of the Officer,

the master shall incur a penalty of four thousand dollars, and the aircraft or ship may be seized by any Officer and detained until the penalty is paid.

Special conditions as to certain goods.

181. Tobacco, cigars, cigarillos, cigarettes, wines and spirits (except spirits the produce of Trinidad and Tobago removed under the excise laws or with the permission of the Comptroller, and tobacco the produce of Trinidad and Tobago accompanied by a permit granted by the proper Officer of the Ward in which it was grown), shall not be put on board any aircraft or ship for carriage coastwise except at an approved place of loading or sufferance wharf and in the presence or with the authority of an Officer, and if any such goods are put on board contrary to this section, or if any attempt is made so to put them, the goods shall be forfeited.

Coastwise cargo not to be put on board, Saturdays, etc. [14 of 1975].

182. Any goods which are discharged from any aircraft or ship arriving coastwise, or from any vessel into which the goods have been put to be landed, or are put on board or are put into any vessel to be water-borne, or are water-borne to be put on board any aircraft or ship for carriage coastwise on Saturdays, Sundays or public holidays, or except between six o'clock in the morning and six o'clock in the afternoon on any other day, save with the written permission of the Comptroller, shall be forfeited, and the master of the aircraft, ship or vessel shall incur a penalty of five hundred dollars, and the aircraft, ship or vessel may be seized by any officer and detained until the penalty is paid.

Prohibited goods.

183. Any person who puts on board any coasting aircraft or ship, or puts off, or puts into any vessel to be put on board any coasting aircraft or ship, or brings to any aerodrome, customs area, quay, wharf or any place whatever in Trinidad and Tobago for carriage coastwise or carries coastwise any goods prohibited to be carried coastwise, or any goods the carriage coastwise of

which is restricted contrary to such restriction, or attempts to perform, or is knowingly concerned in the performance of any of the aforesaid acts, shall incur a penalty of eight thousand dollars, and all the goods shall be forfeited.

184. The master of every coasting aircraft or ship shall keep, or cause to be kept, a cargo book, stating the name of the aircraft or ship, the master, and the port to which the aircraft or ship belongs, and of the port or place to which it is bound on each flight or voyage and, unless the Comptroller otherwise directs, shall at every port or place of loading enter in the book the name of the port or place, and an account of all goods there taken on board the aircraft or ship, stating the descriptions of the packages, and the quantities and descriptions of any goods stowed loose, and the names of the respective consignors and consignees, and shall at every port or place of discharge of the goods note the respective days on which they, or any of them, are delivered out of the aircraft or ship, and the respective times of departure from every port or place of loading and of arrival at every port or place of discharge.

Master to keep cargo book.

185. The master of every coasting aircraft or ship shall, on demand, produce the cargo book for the inspection of any Officer, who shall be at liberty to make any note or remark therein; and if upon examination any package entered in the cargo book as containing imported goods is found not to contain such goods, the package with its contents shall be forfeited; or if any package is found to contain imported goods not entered in such book, the goods shall be forfeited.

Master to produce cargo book on demand.

186. Where a master fails correctly to keep or cause to be correctly kept a cargo book, or to produce it, or where at any time there is found on board an aircraft or ship any goods not entered in the cargo book as loaded, or any goods noted as delivered, or where any goods entered as loaded and not noted as delivered are not on board, the master of the aircraft or ship shall incur a penalty of eight hundred dollars, and the aircraft or ship may be seized by an Officer and detained until such penalty is paid.

Penalty for failure to keep cargo book correctly.

187. Notwithstanding any other provisions contained in this Act the President may by Notification require the masters or agents of all or any coasting aircraft or ship or ships to deliver to the Comptroller prior to the departure from any port or place of such aircraft or ship or ships, an account of all cargo and stores taken on board, in such manner as may be specified in the Notification;

President may impose special conditions.

and if any coasting aircraft or ship departs contrary to a Notification the master and owner shall each incur a penalty of two thousand dollars.

Form of cargo book.

188. The cargo book shall be in the prescribed form, and shall contain such particulars in addition to, or in lieu of the particulars required by sections 184 to 187 as the form prescribed shall indicate or require; and if the cargo book is not in the form prescribed, the master of the aircraft or ship shall incur a penalty of four hundred dollars, and the aircraft or ship may be seized by an Officer and detained until such penalty is paid.

Coastwise passengers, etc.

189. The carriage of passengers, officers and crew coastwise, whether in a coasting aircraft or ship or not, shall be subject to any regulations made under this Act.

Master to deliver cargo book to Officer before departure.

190. Before any coasting aircraft or ship departs from her port or place of loading, her cargo book containing the several particulars required by this Act, and signed by the master shall be delivered to the proper Officer, who shall return it dated and signed by him, and the cargo book shall be the clearance of the aircraft or ship for the voyage; and a master who fails to deliver the cargo book shall incur a penalty of eight hundred dollars, and the aircraft or ship may be seized by an Officer and detained until the penalty is paid.

Procedure where no Officer is stationed.

191. A coasting aircraft or ship taking cargo on board at a place where no Officer is stationed to be carried coastwise may depart from that place without delivering the cargo book, on condition that the master of the aircraft or ship produces the cargo book to the proper Officer at the first place where an Officer is stationed at which the aircraft or ship arrives after loading, and the Officer shall thereupon sign such book, if satisfied as to its correctness.

Master to deliver cargo book on arrival.

192. Immediately after the arrival of any coasting aircraft or ship at her port or place of discharge and before any goods are unloaded, the cargo book with the name of the place or wharf where the cargo is to be discharged noted thereon shall be delivered to the proper Officer, who shall note thereon the date of delivery; but a coasting aircraft or ship having cargo duly loaded to be carried coastwise may discharge at a place where no Officer is stationed without delivering the cargo book as required by this section, on condition that the cargo book, containing an account of the cargo so discharged, is produced to the proper Officer at the first place where an Officer is stationed at which the aircraft or

ship arrives after discharging; and if any goods are unloaded or if any goods are loaded on board any aircraft or ship and carried coastwise, or are brought to any port or place in Trinidad and Tobago for that purpose, contrary to the customs laws, the goods shall be forfeited.

193. Notwithstanding anything contained in the preceding sections of this Act, the Comptroller may permit the loading and clearance and the entry and unloading of any coasting aircraft or ship and goods under such regulations or conditions as he may make or direct.

Comptroller
may vary
procedure.
[3 of 1955].

194. An Officer may go on board any coasting aircraft or ship in any part or place in Trinidad and Tobago or on any coasting ship at any period of her voyage, and search the aircraft or ship and examine all goods on board, and all goods then being loaded or unloaded, and demand all books or documents which ought to be on board the aircraft or ship, and may require all or any of the books or documents to be brought to him for inspection, and the master shall answer all questions concerning the aircraft or ship and its cargo, officer, crew, passengers and the flight or voyage as may be put to him by the Officer; and if the master refuses to produce the books or documents on demand, or to bring them to the Officer when required, he shall incur a penalty of eight hundred dollars, and the aircraft or ship may be seized by any Officer and detained until the penalty is paid.

Cargo book,
etc., to be
delivered to
Officer on
demand.
[3 of 1955].

195. The Comptroller may, subject to such conditions as he may require to be observed, permit the master of any aircraft or ship bringing any goods coastwise to an approved port to enter such aircraft or ship and goods or any of them outwards for exportation without first discharging the same.

Coasting
aircraft or ship
may be entered
outward in
certain cases.

PART X

PREVENTION OF SMUGGLING

196. Where an aircraft or ship is found or discovered to have been within or over Trinidad and Tobago and—

- (a) has any secret or disguised place adapted for concealing goods or any device adapted for running goods;
- (b) has, or has had, on board or in any manner attached

Penalty on
persons found
on board
smuggling
ships.

thereto, or is conveying or has conveyed in any manner any goods imported contrary to the customs laws;

- (c) from which any part of the contents of the aircraft or ship has been thrown overboard to prevent seizure; or
- (d) on board which any goods have been staved or destroyed to prevent seizure,

every person who is found or discovered to have been on board the aircraft or ship shall incur a penalty of four thousand dollars, and all the goods shall be forfeited; but no person shall be liable to conviction under this section unless there is reasonable cause to believe that he was concerned in or privy to the illegal act or thing proved to have been committed.

Smuggling ships
under 250
tonnes
forfeited.

197. Every ship of less than two hundred and fifty tonnes burden on board which, or in respect of which, any offence against section 196 is committed shall be forfeited.

Penalty on
smuggling
aircraft and
ships of 250
tonnes or more.
[3 of 1955].

198. (1) Where an aircraft or ship on board which, or in respect of which, an offence against section 196 has been committed exceeds two hundred and fifty tonnes burden, the aircraft or ship shall not be forfeited for such offence, but the following provisions shall apply:

- (a) the Comptroller may, subject to appeal to the President, fine the aircraft or ship in any sum, not exceeding two thousand dollars, in any case where in his opinion a responsible officer (as hereinafter defined) of the aircraft or ship is implicated either actually or by neglect;
- (b) for the purpose of enforcing a fine imposed under paragraph (a), the Comptroller may require the deposit in his hands, at the port where the aircraft or ship is, of such sum, not exceeding two thousand dollars, as he may think right, pending the ultimate decision, and in default of payment of the deposit the Comptroller may withhold clearance and detain the aircraft or ship;
- (c) in any case where the Comptroller considers that the fine of two thousand dollars will not be an adequate penalty against the aircraft or ship for the offence committed thereon, he take proceedings for condemnation of the aircraft or ship in a penalty not

exceeding twenty thousand dollars, at the discretion of the Court, and for this purpose the Comptroller may, as to any aircraft or ship referred to in this section, require the deposit in his hands as mentioned above of a sum not exceeding twenty thousand dollars, to abide the decision of the Court, and in default of payment of the deposit the Comptroller may withhold clearance and detain such aircraft or ship;

(d) no claim shall be made against the Comptroller for damages in respect of the payment of any deposit, or the detention of any aircraft or ship under this section.

(2) In this section—

the expression “responsible officer” includes the master, mates and engineers of any ship, and in the case of a ship carrying a passenger certificate, the purser or chief steward, and in the case of an aircraft, the pilot, navigator, chief steward or chief engineer;

the expression “neglect” includes cases where goods un-owned by any of the crew are discovered in a place or places in which they could not reasonably have been put or remained if the responsible officer or officers having supervision of such place or places had exercised proper care at the time of the loading of the aircraft or ship or subsequently.

199. Where a ship within Trinidad and Tobago, does not bring to upon the proper signal made by any vessel or boat in the service of the customs or otherwise in the service of the State, whereupon chase is given, and where any person on board the ship, during chase or before the ship brings to or upon bringing to, throws overboard any part of her contents, or staves or destroys any part thereof to prevent seizure, the ship shall be forfeited.

Ship forfeited
for offence
during chase.

200. When an aircraft or ship liable to seizure or examination under the customs laws does not bring to when required to do so and to remain for such period as the boarding Officer may require, the master of the aircraft or ship shall incur a penalty of four thousand dollars.

Penalty for not
bringing to.

201. (1) Any person who maliciously shoots at an aircraft or ship in the service of the customs, or maliciously shoots at, maims or wounds an Officer in the execution of his office or duty, or with violence commits any of the offences mentioned in subsection

Offences by
smugglers, etc.,
against
Officers.

(4), and any person aiding, abetting or assisting therein is liable on conviction on indictment to imprisonment for fifteen years.

(2) Any person engaged, or who has been engaged, in the commission of any offence against the customs laws, armed with firearms or other offensive weapons or, whether so armed or not, so disguised in any way, or being so armed or disguised is found with any goods liable to forfeiture under the customs laws is liable on conviction on indictment to imprisonment for three years.

(3) Any person who by any means procures or hires, or deposes or authorises any other person to procure or hire any person to assist in any evasion of the customs laws, is liable to imprisonment for twelve months.

(4) Any person who staves, breaks, or destroys any goods to prevent seizure thereof by an Officer or other person authorised to seize such goods, or rescues, or staves, breaks or destroys to prevent the securing thereof of any goods seized by an Officer or other person authorised to seize such goods, or rescues any person apprehended for any offence punishable by a pecuniary penalty or imprisonment under the customs laws, or prevents the apprehension of such a person, or obstructs any Officer going, remaining or returning from on board an aircraft or ship within Trinidad and Tobago, or in searching an aircraft or ship, or in searching a person liable to be searched under the customs laws, or in seizing any goods liable to forfeiture, or otherwise acting in the execution of his duty, or attempts or endeavours to commit, or aids, abets or assists in the commission of any of the offences mentioned in this subsection, shall for each such offence incur a penalty of four thousand dollars.

(5) Any person who, not being an Officer, takes or assumes the name, designation, appearance or character of an Officer for the purpose of thereby obtaining admission into any aircraft, ship, house or other place, or of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, is liable to imprisonment for three months, in addition to any other punishment to which he may be liable for the offence.

(6) In this section "violence" means any criminal force or harm to any person, or any criminal mischief to any property, or any threat or offer of such force, harm or mischief, or the carrying or use of deadly, dangerous or offensive weapons in such a manner that terror is likely to be caused to any person, or such conduct as is likely to cause in any person a reasonable apprehension of criminal force, harm or mischief to them or to their property.

202. (1) Any person who makes or causes to be made, or aids, or assists in making any signal in or on board or from any aircraft or ship, or on or from any part of Trinidad and Tobago, for the purpose of giving notice to any person on board any smuggling aircraft or ship, whether the person on board of the aircraft or ship is or is not within distance to notice the signal, is liable to imprisonment, for twelve months.

Penalty for signalling to smuggling aircraft or ship.

(2) When a person is charged with having made or caused to be made, or with aiding or assisting in making a signal to which subsection (1) refers, the burden of proof that the signal so charged as having been made with intent and for the purpose of giving notice as referred to in subsection (1) was not made with that intent and for that purpose shall be upon the defendant against whom the charge is made.

(3) Any person may prevent any signal being made contrary to subsection (1), and may go upon any lands for that purpose, without being liable to any indictment, suit or action for the same.

(4) For the purposes of this section any ship to which a signal is made as aforesaid, and which changes its course or, if at anchor, weighs anchor, or from which any signal is made, following any signal made from an aircraft or ship or any part of Trinidad and Tobago, shall, for the purposes of this section be deemed to be a smuggling ship, unless the contrary is proved.

203. Any person who cuts away, casts adrift, removes, alters, defaces, sinks or destroys, or in any other way injures or conceals any aircraft, ship, buoy, anchor, chain, rope or mark in the charge of or used by any person for the prevention of smuggling, or in or for the use of the service of the customs, shall incur a penalty of two thousand dollars.

Penalty for interfering with customs gear.

204. Any person who, not being an Officer, intermeddles with or takes up any spirits or any goods prohibited to be imported or exported, being in packages found floating upon or sunk into the sea, shall incur a penalty of eight hundred dollars, and the spirits or goods shall be forfeited.

Intermeddling with goods found floating.

205. (1) The High Court may on an application by the Comptroller issue a writ of assistance.

Writs of assistance. [13 of 1976].

(2) A writ of assistance issued pursuant to subsection (1) shall continue in force until cancelled by the High Court on an application by the Comptroller.

(3) Any Officer in possession of a writ of assistance issued pursuant to subsection (1) may, at any time during the day or night, enter into and search any house, shop, cellar, warehouse, room or any other place and, in case of resistance, break open doors, chests, trunks and other packages for the purpose of seizing and bringing away any uncustomed or prohibited goods or any books or documents relating thereto; and any goods, books or documents seized shall be securely kept in a State warehouse.

Search warrant.

206. If an Officer has reasonable cause to suspect that any uncustomed or prohibited goods, or any books or documents relating to uncustomed or prohibited goods, are harboured, kept or concealed in a house or other place in Trinidad and Tobago, and it is made to appear by information on oath before a Magistrate or Justice in Trinidad and Tobago, the Magistrate or Justice may by special warrant under his hand authorise the Officer to enter and search the house or other place, by day or by night, and seize and carry away any uncustomed or prohibited goods, or any books or documents relating to uncustomed or prohibited goods as may be found therein; and the Officer may, in case of resistance, break open any door, and force and remove any other impediment or obstruction to such entry, search or seizure.

Officer may
stop carriage.

207. An Officer may upon reasonable suspicion stop and examine any carriage to ascertain whether any uncustomed or prohibited goods are contained therein; and, if none are found, the Officer shall not on account of such stoppage and examination be liable to any prosecution or action at law; and any person driving or conducting a carriage who refuses to stop or allow such examination when required by an Officer shall incur a penalty of four thousand dollars.

Officer may
patrol freely,
etc.

208. An Officer, when on duty, and having the authority of the Comptroller, may patrol upon and pass freely either on foot or otherwise along and over and enter any part of Trinidad and Tobago other than a dwelling-house or other building and an Officer so proceeding shall not be liable to any indictment, action or suit for so doing.

Officer may
moor patrol
craft.

209. The Officer in charge of an aircraft or ship employed for the prevention of smuggling may land or haul the aircraft or ship upon any part of Trinidad and Tobago which shall be deemed most convenient for that purpose, and moor the aircraft or ship on any part of Trinidad and Tobago, and continue the aircraft or ship so moored for such time as he shall deem necessary and

proper; and the Officer shall not be liable to any indictment, action or suit for so doing.

PART XI

GENERAL

210. Save as otherwise provided in section 211 a person who is convicted of an offence against the customs laws for which no specific penalty is provided shall incur a penalty of two thousand dollars.

General
penalty.

211. Where an aircraft, ship, carriage or goods become liable to forfeiture under the customs laws, any person who is knowingly concerned in the act or omission which renders them liable to forfeiture shall be guilty of an offence against this Act, and shall incur the penalty provided by this Act in respect of the offence or, where no penalty is provided, shall incur a penalty of four thousand dollars, or treble the value of any goods seized, at the election of the Comptroller; and any such person may be arrested and detained by an Officer, and taken before a Magistrate to be dealt with according to law; but no person may be arrested whilst actually on board any aircraft or ship in the service of a foreign state or country.

Penalty in cases
of forfeiture.

212. Any person who—

- (a) in any matter relating to the customs, or under the control or management of the Comptroller, makes and subscribes, or causes to be made and subscribed, any false declaration, or makes or signs, or causes to be made or signed any declaration, certificate or other instrument required to be verified by signature only which is false in any particular;
- (b) makes or signs any declaration made for the consideration of the Comptroller or any other application presented to him which is untrue in any particular;
- (c) being a person required by the customs laws to answer questions put to him by an Officer, refuses to answer such questions or answers untruthfully any questions put to him by an Officer acting in the execution of his duty;
- (d) counterfeits, falsifies or wilfully uses, when counterfeited or falsified, any document required by the

Penalty for false
declaration,
etc.

customs laws, or by or under the direction of the Comptroller, or any instrument used in the transaction of any business or matter relating to the customs;

- (e) alters any document or instrument after it has been officially issued, or counterfeits the seal, signature, initials or other mark of or used by an Officer for the verification of any such document or instrument, or any other purpose in the conduct of business relating to customs or under the control or management of the Comptroller;
- (f) on any document or instrument required for the purposes of the customs laws counterfeits or imitates the seal, signature, initials or other mark of, or made use of by, any other person whatsoever, whether with or without the consent of that person,

shall incur a penalty of twenty thousand dollars.

213. Any person who—

- (a) imports or brings or is concerned in importing or bringing into Trinidad and Tobago any prohibited goods, or any goods the importation of which is restricted, contrary to such prohibition or restriction, whether the goods are unloaded or not;
- (b) unloads, or assists or is otherwise concerned in unloading any goods which are prohibited, or any goods which are restricted and are imported contrary to such restriction;
- (c) knowingly harbours, keeps or conceals, or knowingly permits or suffers, or causes or procures to be harboured, kept or concealed any prohibited, restricted or uncustomed goods;
- (d) knowingly acquires possession of or is in any way knowingly concerned in carrying, removing, depositing, concealing, or in any manner dealing with any goods with intent to defraud the State of any duties thereon, or to evade any prohibition or restriction of or applicable to the goods;
- (e) is in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any import or export duties of customs, or of the laws and restrictions of the customs relating to the importation, unloading, warehousing, delivery, removal, loading and exportation of goods,

Penalty for evading customs laws regarding imported or exported goods.

) shall for each offence incur a penalty of four thousand dollars, or treble the value of the goods, at the election of the Comptroller; and all goods in respect of which such an offence is committed shall be forfeited.

) **214.** Any person who imports or exports, or causes to be imported or exported, or attempts to import or export any goods concealed in any way, or packed in any package or parcel (whether there are any other goods in the package or parcel or not) in a manner calculated to deceive the Officers of customs or any package containing goods not corresponding with the entry thereof shall incur a penalty of four thousand dollars, or treble the value of the goods contained in such package, at the election of the Comptroller, and the package and the goods therein shall be forfeited.

Penalty in relation to concealed goods, etc.

215. (1) Notwithstanding section 214, if, upon the examination of any imported goods, which are chargeable with duty upon the value thereof, it appears to the Comptroller that the value of such goods as declared by the importer and according to which duty has been or is sought to be paid is not the true value thereof, the Comptroller may detain the goods, in which case he shall give notice in writing to the importer of the detention of the goods, and of the value thereof as estimated by him either by delivering such notice personally, or by transmitting the same by post to the importer, addressed to him at his place of abode or business, as stated in his entry.

Power of Comptroller to purchase goods in certain cases.

) (2) The Comptroller shall, within fifteen days after the detention of the goods, determine either that the goods are or may be correctly entered according to the value declared by the importer and permit the same to be delivered, or to retain the same for the public use of the State, in which latter case he shall cause the value at which the goods were declared by the importer, together with an addition of ten per cent, and the duties already paid to be paid to the importer in full satisfaction for such goods; or he may permit any person, on his application for that purpose, to enter the goods according to such value and on such terms as he may direct.

) (3) Goods retained pursuant to subsection (2) shall be disposed of for the benefit of the State, and if the proceeds arising therefrom, in case of sale, exceed the sums so paid, and all charges incurred by the State, the surplus shall be disposed of as the President may direct.

Officer taking
unauthorised
fees, etc.

216. An Officer who, otherwise than with the approval of the President or the Comptroller, accepts any fee, perquisite or reward, whether pecuniary or otherwise, directly or indirectly, from any person on account of anything done or to be done by him, or omitted to be done by him, in or in any way relating to his office or employment, is liable to be dismissed from his office; and any person who gives, offers or promises to give any such fee, perquisite or reward, shall incur a penalty of four thousand dollars.

Collusive
seizure,
bribery, etc.

217. Any Officer who makes a collusive seizure, or delivers up, or makes an agreement to deliver up or not to seize an aircraft, ship, carriage or goods liable to forfeiture, or takes a bribe, gratuity, recompense or reward for the neglect or non-performance of his duty, or conspires or connives with any person to commit an offence against the customs laws for the purpose of seizing an aircraft, ship, carriage or goods, and obtaining any reward for such seizure or otherwise, shall incur a penalty of twenty thousand dollars, and be rendered incapable of holding any office in the service of the Government of Trinidad and Tobago, and any person who gives or offers, or promises to give or procure to be given, any bribe, recompense or reward to, or makes any collusive agreement with an Officer to induce him in any way to neglect his duty, or to do, conceal or connive at any act whereby any provisions of the customs laws may be evaded, shall incur a penalty of twenty thousand dollars.

Offering goods
for sale under
pretence that
they are
smuggled.

218. Where a person offers for sale any goods under pretence that they are prohibited, or have been unloaded and removed without payment of duties, the goods (although not liable to any duties, or prohibited) shall be forfeited.

General
provisions as to
forfeiture.

219. Subject to section 198, all aircraft, ships and carriages, together with all animals and things made use of in the importation, attempted importation, landing, removal, conveyance, exportation or attempted exportation of any uncustomed, prohibited or restricted goods, or any goods liable to forfeiture under the customs laws shall be forfeited; and all aircraft, ships, carriages and goods together with all animals and things liable to forfeiture, and all persons liable to be detained for any offence under the customs laws or under any written law whereby Officers are authorised to make seizures or detentions, shall or may be seized or detained in any place, either upon land or water, by any person duly employed for the prevention of smuggling, or by any person having authority from the Comptroller to seize or

) detain them, and all aircraft, ships, carriages and goods, together with all animals and things so seized, shall forthwith be delivered into the care of the Comptroller; and the forfeiture of any aircraft, ship, carriage, animal or thing shall be deemed to include the tackle, apparel and furniture thereof, and the forfeiture of any goods shall be deemed to include the package in which the same are found and all the contents thereof.

) **220.** (1) Whenever a seizure is made, unless in the possession of or in the presence of the offender, master or owner, as forfeited under the customs laws, or under any written law by which Officers are empowered to make seizures, the seizing Officer shall give notice in writing of the seizure and of the grounds thereof to the master or owner of the aircraft, ship, carriage, goods, animals or things seized, if known, either by delivering it to him personally, or by letter addressed to him, and transmitted by post to, or delivered at, his usual place of abode or business, if known; and all seizures made under the customs laws or under any written law by which Officers are empowered to make seizures shall be deemed and taken to be condemned, and may be sold or otherwise disposed of in such manner as the President may direct, unless the person from whom such seizure shall have been made, or the master or owner thereof, or some person authorised by him, within one calendar month from the day of seizure, gives notice in writing to the Comptroller that he claims the thing seized, whereupon proceedings shall be taken for the forfeiture and condemnation thereof; but if animals or perishable goods are seized, they may by direction of the Comptroller be sold forthwith by public auction, and the proceeds thereof retained to abide the result of any claim that may legally be made in respect thereof.

Procedure on seizure.

) (2) Where proceedings are taken pursuant to subsection (1) for forfeiture and condemnation, the Magistrate may order delivery of the aircraft, ship, carriage, goods, animals or things seized to the claimant, on security being given for the payment to the Comptroller of the value thereof in case of condemnation.

) **221.** All seizures whatsoever which shall have been made and condemned under the customs laws, or any other written law by which seizures are authorised to be made by Officers, shall be disposed of in such manner as the President may direct.

Disposal of seizure.

) **222.** Where a penalty is prescribed for the commission of an offence under this Act, the offence shall be punishable by a

Limit of penalty.

penalty not exceeding the penalty so prescribed; but where by reason of the commission of an offence the payment of any customs duty has or might have been evaded, the penalty imposed shall, unless the Court for special reasons thinks fit to order otherwise, and without prejudice to the power of the Court to impose a greater penalty, be not less than treble the amount of duty payable.

President may
restore seizure,
etc.

223. When a seizure has been made, or a fine or penalty incurred or inflicted, or a person committed to prison for any offence against the customs laws, the President may direct restoration of the seizure, whether condemnation has taken place or not, or waive or compound proceedings, or mitigate or remit the fine or penalty, or release the person from confinement, either before or after conviction, on any terms and conditions, as he shall see fit.

Comptroller
may mitigate
penalty.

224. Subject to the approval of the President (which approval may be signified by general directions to the Comptroller), and notwithstanding anything contained in section 222, the Comptroller may mitigate or remit any penalty, or restore anything seized under the customs laws, at any time prior to the commencement of proceedings in any Court, against any person for an offence against the customs laws, or for the condemnation of any seizure.

Rewards.

225. The Comptroller may, with the approval of the President, reward any person who informs him of an offence against the customs laws or assists in the recovery of a fine or penalty.

Steamship
agents.

226. Where under the customs laws any special procedure is described in regard to steamships, and where the owner of a steamship is not resident in Trinidad and Tobago, it shall be the duty of the master or owner of the steamship to appoint an agent in Trinidad and Tobago for the purpose of performing any act which may under the customs laws be performed by the agent of the master or owner of a steamship; and if the master or owner of a steamship fails to appoint an agent, and until such agent is appointed, or if such agent does not give security when so required to the satisfaction of the Comptroller for the due observance of the customs laws, then the steamship shall be subject to the requirements of the customs laws applicable to ships other than steamships, and on failure or omission to perform any such requirement, the owner or master shall be liable in respect of such failure or omission to all penalties that might be imposed upon them or either of them under the customs laws if such ship were not a steamship.

227. Every document submitted to the Comptroller or his Officers for the purposes of the customs laws shall be in such form as may be prescribed, if any, and shall contain the particulars required by such form or indicated therein.

Documents,
form of.

228. (1) The importer, exporter or any person concerned in the importation or exportation of any goods shall, on the request of an Officer made at any time within three years of the date of importation or exportation, as the case may be, or of the date of delivery to the proper Officer of an entry for the goods, if they have been entered, produce, for the inspection of the Officer, the invoices, books of account and any other documents of whatever nature relating to the goods which the Officer requires, and shall answer such questions and make and subscribe such declarations regarding the weight, measure, strength, value, cost, selling price, origin and destination of the goods and the name of the place whence or where any imported goods were consigned or transferred from one aircraft or ship to another, as may be put to him by the Officer, and shall produce such evidence as the Officer may consider necessary in support of any information so furnished; and an importer or exporter or other person concerned who neglects or refuses to carry out any of the provisions of this section, shall incur a penalty of four thousand dollars, and the Comptroller may, on such neglect or refusal, refuse entry or delivery or prevent shipment of the goods, or may allow entry, delivery or shipment of the goods upon such terms and conditions, and upon deposit of such sum, pending the production of the proper documents and declarations, as he shall see fit to impose or require.

Documents,
production of.

(2) The deposit made in accordance with subsection (1) shall be forfeited unless within three months of the time of deposit or such further period as the Comptroller may allow the person making the deposit produces the required documents or declarations to the Comptroller.

229. Where any person is required to submit a report, entry, declaration or other form for the purpose of the customs laws, the Comptroller may require the person to submit as many copies thereof as he may consider necessary; and where the Comptroller requires invoices or certificates of origin, or both to be produced for any goods imported or exported, he may require the invoices or certificates of origin, or both, to be submitted in duplicate, and may retain the duplicates or, if the invoices or certificates of origin, or both, are not submitted in duplicate, he may retain the originals.

Copies of
documents to
be submitted.

Translation.

230. Where a document required for the purposes of the customs laws contains any words not in the English language, the person required to produce such document shall produce therewith a correct translation thereof in English.

Samples.

231. An Officer may on the entry of any goods, or at any time afterwards, take samples of the goods for such purpose as the Comptroller may consider necessary, and the samples shall be disposed of and accounted for in such manner as the Comptroller may direct.

Goods to be handled by owner.

232. The unloading, loading and removal of goods and bringing them to the proper place for examination and weighing, putting them into scales, opening, unpacking, repacking, bulking, sorting, lotting, marking and numbering, where such operations respectively are necessary or permitted, and removing to and placing them in the proper place of deposit until delivered or put on board an exporting aircraft or ship, shall be performed by or at the expense of the owner of the goods; and the owner shall unpack, sort, pile or otherwise prepare the goods either before or after entry thereof in such manner as the proper Officer shall require to enable him to examine or take account of the same.

Samples for owner.

233. The Comptroller may direct what goods may be skipped in a customs area or warehouse, or bulked, sorted, lotted, packed and repacked there, and the manner thereof, and direct in what manner and subject to what conditions the owner of any goods may take samples thereof; but no goods may in any such building or place be repacked into packages of a size in which they are prohibited to be imported or exported, unless express provision therefor is made by law.

Remission of duty on goods lost, etc.

234. Where any goods are lost or destroyed by unavoidable accident before they have been delivered out of the care of an Officer, either on board an aircraft or ship, or in removing, loading, unloading, or receiving into a customs area or warehouse, or in the customs area or warehouse, or in course of delivery therefrom, the Comptroller, if satisfied that the goods have not been and will not be consumed in Trinidad and Tobago, may remit or return the duties due or paid thereon, and any goods which may be abandoned by the owner thereof as not worth the duty while in the charge of an Officer may be destroyed or otherwise disposed of as the Comptroller shall direct, at the cost and charges of such owner, and the Comptroller may thereupon remit or return the duties due or paid thereon.

235. Where it is proved to the satisfaction of the Comptroller that any goods after being duly put on board an aircraft or ship for exportation or use as stores have, either before or after exportation, been destroyed by accident on board such aircraft or ship, any drawback or allowance payable on the goods shall be payable in the same manner as if the goods had been actually exported or used as stores.

Drawbacks on goods lost.

236. Where it is proved to the satisfaction of the Comptroller that any goods after being duly put on board an aircraft or ship for exportation or use as stores have been materially damaged on board such aircraft or ship, any drawback or allowance payable in respect of the goods shall, if they are with the consent of the Comptroller discharged in Trinidad and Tobago and abandoned to the State, be payable as if the goods had been actually exported or used as stores.

Drawback on goods abandoned.

237. The Comptroller may modify the form of declaration required under section 52 in such manner as he may think necessary for adapting it to the provisions of sections 235 and 236.

Modification of declaration.

238. (1) Whenever a person makes application to an Officer to transact any business on behalf of another person, the Officer may require the person so applying to produce a written authority from the person on whose behalf the application is made, and in default of the production of such authority may refuse to transact the business; and any document required by the customs laws to be signed by a particular person, if signed by a person authorised as aforesaid on behalf of the person required to sign the same, shall be deemed for all purposes to be signed by the person required to sign the same; but the Comptroller may in his discretion refuse to allow any such application.

Authority to be produced by person acting for another. [5 of 1956].

(2) Notwithstanding anything to the contrary contained in subsection (1), an Officer shall refuse to allow any application under that subsection which is made by a person whom he knows to be acting in contravention of section 6 of the Customs Brokers and Customs Clerks Act.

Ch. 78:03.

239. Any person who purports to sign a document or to perform any other act required to be performed under the customs laws on behalf of another person without being authorised by the other person to do so, shall incur a penalty of four hundred dollars; but a person shall not be convicted under this section if he proves either—

Penalty for purporting to act on behalf of others without authority. [5 of 1956].

(i) that he had reasonable cause to believe and did in

fact believe that he had lawful authority to sign or to perform such act; or

- (ii) that he had reasonable cause to believe and did in fact believe that the person on whose behalf he purported to sign or to act would have consented to his so signing or acting.

Witnessing of
signatures.

240. Where a document or declaration is required by the customs laws to be signed in the presence of the Comptroller, or a particular Officer, if such document or declaration is signed in the presence of a witness whose signature is known to and who is approved by the Comptroller or the Officer who receives it, then in such case the document or declaration shall be as valid as if it had been signed in the presence of the Comptroller or the Officer in whose presence it is required to be signed.

Master to
attend before
Comptroller if
so required.

241. Where under the customs laws the master or agent of an aircraft or ship is required to answer questions put to him by the Comptroller or an Officer, and the aircraft or ship is within Trinidad and Tobago, and has not left her final position, anchorage or berth preparatory to leaving Trinidad and Tobago, the Comptroller or the Officer may require the master to attend before him at the office of the Comptroller or the Officer, and in such case the requirements of the customs laws shall not be deemed to have been fulfilled unless the master does attend when so required; but the master may, with the consent of the Comptroller or the Officer, depute a senior officer of the aircraft or ship to attend for the purpose of answering the questions, and in such case, any reply made to any question put to the senior officer by the Comptroller or the Officer shall for the purposes of section 212 be deemed to have been made by the person required to answer such questions.

Time of
importation,
etc., defined.

242. (1) If for any purpose of the customs laws it becomes necessary to determine the precise time at which an importation of any goods shall be deemed to have had effect, the time shall be deemed to be the time at which the aircraft or ship importing the goods actually landed in Trinidad and Tobago or came within the waters thereof.

(2) If a question arises upon the arrival of an aircraft or ship at any port or place in Trinidad and Tobago in respect of any charge or allowance for the aircraft or ship, exclusive of cargo, the time of arrival shall be deemed to be the time at which such

) aircraft or ship is first boarded by a person in the employment of the State at that port or place.

) (3) The time of exportation of any goods shall be deemed to be the time when the goods are put on board the exporting aircraft or ship, except in the case of goods prohibited to be exported, with reference to which the time of exportation shall be deemed to be the actual time at which the aircraft or ship departed from its final position, anchorage or berth within Trinidad and Tobago.

243. All packages and coverings in which goods are imported or exported and which in the opinion of the Comptroller—

Special package deemed separate articles.

(a) are not the usual or proper packages or coverings for such goods; or

(b) are designed for separate use, other than as packages or coverings for the same or similar goods, subsequent to importation or exportation, as the case may be,

shall for all purposes of the customs laws be deemed to be separate articles, except in cases where a contrary provision is made.

244. In addition to any other power of arrest or detention conferred by the customs laws, an Officer may arrest and detain any person whom he finds committing an offence against the customs laws, and take him before a Magistrate to be dealt with according to law.

Power of arrest.

) **245.** If a person liable to arrest under the customs laws escapes from an Officer attempting to arrest him, or if an Officer is for any reason whatever unable or fails to arrest such a person, the person may afterwards be arrested and detained by an Officer at any place in Trinidad and Tobago within seven years from the time the offence was committed, and dealt with as mentioned above, as if he had been arrested at the time of committing the offence.

Arrest after escape.

PART XII

LEGAL PROCEEDINGS

) **246.** Subject to the provisions of the customs laws, any offences under the customs laws may be prosecuted, and any penalty or forfeiture imposed by the customs laws may be sued for,

Prosecutions for customs offences.

Ch. 4:20.

prosecuted and recovered summarily, and all rents, charges, expenses and duties, and all other sums of money whatsoever payable under the customs laws may be recovered and enforced in the manner prescribed by the Summary Courts Act, or as near thereto as the circumstances of the case will permit, on the complaint of an Officer.

Proceedings to
be taken within
seven years.

247. Proceedings under the customs laws may be commenced at any time within seven years after the date of the offence.

Alternative
prison
sentence.

248. Where a court has imposed a penalty for an offence against the customs laws and the penalty is not paid, the court may order the defendant who is convicted of the offence, in default of payment of the penalty adjudged to be paid, to be imprisoned for a term of six months, where the penalty does not exceed four thousand dollars, or twelve months where the penalty exceeds four thousand dollars.

Imprisonment
for second
offence.

249. Where a penalty of four thousand dollars or upwards has been incurred under the customs laws and the defendant has previously been convicted of an offence against the customs laws, or has previously incurred a pecuniary penalty or forfeiture under the customs laws which has been enforced in any court, the court may, if it thinks fit, in lieu of ordering payment of a pecuniary penalty, order the defendant to be imprisoned for one year.

Limitation as to
pleading.

250. The fact that any duties of customs have been secured by bond or otherwise shall not be pleaded or made use of in answer to or in stay of any proceeding under the customs laws.

Place of
offence.

251. Every offence under the customs laws shall be deemed to have been committed and every cause of complaint to have arisen either in the place in which it actually was committed or arose, or in any place on land where the offender or person prosecuted may be or is brought.

Officer may
prosecute.

252. An Officer may prosecute and conduct any information or other proceeding under the customs laws in respect of any offence or penalty.

Costs.

253. In all proceedings under the customs laws the same rules as to costs shall be observed as in proceedings between private persons.

254. (1) No claim or appearance shall be entered to any information filed or exhibited for the forfeiture of any animal, carriage, aircraft, ship or goods seized for any cause of forfeiture in any court unless the claim or appearance is made by or in the real name of the owner thereof, describing his place of residence and occupation; and if the claimant resides in Trinidad and Tobago, oath shall be made by him before the court before which the information is exhibited, that the animal, carriage, aircraft, ship or goods were his property at the time of seizure; but if the person resides outside Trinidad and Tobago, then oath shall be made by the attorney by whom the claim or appearance has been entered that he has full authority from the claimant to make or enter it, and that to the best of his knowledge and belief the animal or other thing seized was at the time of seizure the *bona fide* property of the claimant; and on failure of making such proof of ownership the animal, carriage, aircraft, ship or goods shall be condemned, as if no claim or appearance had been made; and if the animal, carriage, aircraft, ship or goods is at the time of the seizure the *bona fide* property of a number of owners exceeding five, it shall not be necessary for more than two of them to enter such claim or appearance on the part of themselves and their co-owners, or to make oath as provided in this section; and if the animal, carriage, aircraft, ship or goods is at the time of seizure the property of a company, the claim and appearance may be entered and oath made by the secretary or a director of the company.

Claims to seized goods to be in name of owner.

(2) For the purpose of this section a company means a limited company registered in Trinidad and Tobago under the provisions of the Companies Ordinance, but does not include any company or association of persons calling themselves a company not so registered.

Ch. 33 No. 1.
(1950 Ed.).

255. (1) Where an information or suit is commenced or brought to trial on account of the seizure of any animal, carriage, aircraft, ship or goods, or pursuant to any act done by an Officer in the execution or intended execution of his duty under the customs laws, and the information or suit is dismissed, and it appears to the court before whom the action was tried that there was probable cause for such seizure or act, the Judge or Magistrate, as the case may be, shall certify on the record that there was such probable cause, and in such case the person who made the seizure or performed the act shall not be liable to any action, indictment or other suit or prosecution on account of the seizure or act; and a copy of the certificate, verified by the signature of the officer of the court, shall at the request of the Officer concerned be given to

Certificate of probable cause of seizure.

him, and it shall for all purposes be sufficient evidence of the certificate.

(2) Where an action, indictment or other suit or prosecution has been commenced and brought to trial against a person on account of any seizure or act to which subsection (1) refers (whether any information is brought to trial in respect of the same or not or, having been brought to trial, the judge or magistrate has not certified that there was a probable cause for the seizure or act) and a verdict has been given against the defendant, and the court is satisfied that there was probable cause for the seizure or act, the plaintiff shall recover any things seized or the value thereof without costs of suit, but no conviction shall be recorded against the defendant.

PART XIII

PROOFS IN PROCEEDINGS

Onus of proof
on defendant in
certain cases.

256. (1) In any prosecution under the customs laws, the proof that the proper duties have been paid in respect of any goods, or that they have been lawfully imported or exported, or lawfully put into or out of any aircraft or ship, or lawfully transferred from one aircraft or ship to another aircraft or ship shall lie on the defendant.

(2) The averment that the Comptroller has elected that any particular penalty should be sued for or recovered, or that any goods thrown overboard, staved or destroyed were thrown overboard, staved or destroyed to prevent seizure, or that any person is an Officer, or that any person was employed for the prevention of smuggling, or that the offence was committed, or that any act was done within the limits of any port, or in the waters of Trinidad and Tobago, or over Trinidad and Tobago or, where the offence is committed in any port or place in Trinidad and Tobago, the naming of such port or place in any information or proceedings, shall be deemed sufficient, unless the defendant in any such case shall prove the contrary.

Evidence of
Officers.

257. If upon any trial a question arises whether any person is an Officer, his own evidence thereof shall be deemed sufficient, and every such Officer shall be deemed a competent witness upon the trial of any suit or information on account of any seizure or penalty, notwithstanding such Officer may be entitled to any

) reward upon the conviction of the party charged in such suit or information.

) **258.** (1) In all cases where any penalty the amount of which is to be determined by the value of any goods is sued for under the customs laws, such value shall, as regards proceedings in any court, be estimated and taken according to the rate and price for which goods of the like kind but of the best quality upon which the duties of importation shall have been paid were sold at or about the time of the offence, or according to the rate and price for which the like kind of goods were sold in bond at or about the time of the offence, with the duties due thereon added to such rate or price in bond.

Valuation of
goods for
penalty.

(2) A certificate under the hand of the Comptroller of the value of such goods shall be accepted by the court as *prima facie* evidence of the value thereof.

259. (1) Where a book or document required by the customs laws is required to be used as evidence in any court as to the transactions to which it refers, copies thereof certified by an Officer shall be admissible for that purpose, without production of the original.

Copies of
documents
valid.

(2) Certificates and copies of official documents purporting to be certified under the hand and seal or stamp of office of any of the principal officers of customs and excise in any Commonwealth country or of any diplomatic or consular officer or representative of the Government of Trinidad and Tobago in a foreign country, shall be received as *prima facie* evidence.

) **260.** Where at the trial of an issue touching any seizure, penalty or forfeiture, or other proceedings under the customs laws or incident thereto, it is necessary to give proof of an order issued by the President, Comptroller, or any person in the employment of the State, the order, or any letter or instructions referring thereto, shall be admitted and taken as sufficient evidence of such order, if any such document purports to be signed by any such functionary, or shall appear to have been officially printed or issued, unless the contrary be proved.

Proof of order
of President
etc.

) **261.** Condemnation by any court under the customs laws may be proved in any court, or before any competent tribunal, by the production of a certificate of such condemnation purporting to be signed by the officer of such court.

Certificate of
condemnation.

PART XIV

MISCELLANEOUS

Effect of Air
Navigation
orders in
council.

262. Where in any order in council applicable to Trinidad and Tobago made before 30th August 1962 in accordance with the provisions of the Air Navigation Acts 1920 and 1936 of the United Kingdom, or any amending Act, or in any regulations made under any such order in council, any provision shall be made contrary to the customs laws such provision shall have effect to the exclusion of the corresponding provision contained in the said laws.

Regulations.
[2 of 1971].

263. (1) The President may make regulations for the better carrying out of the provisions of the customs laws, and may, in such regulations, prescribe fees, rents or charges to be paid in respect of any matter therein referred to.

(2) The Comptroller may by Notification appoint any building or place to be a private warehouse.

Forms.

264. Subject to the provisions of this Act and any regulations made thereunder, the Comptroller may from time to time prescribe forms required to be used for the purposes of the customs laws.

Discretionary
power to
Comptroller in
special
circumstances.

265. The Comptroller may permit the entry, unloading, removal and loading of goods, and the report and clearance of aircraft and ships, in such form and manner as he may direct to meet the exigencies of any case to which the customs laws may not be conveniently applicable.

Existing
warehouses,
etc., to
continue.

266. All ports, warehouses, sufferance wharves and boarding stations, approved as such at the commencement of this Act, shall continue to be ports, warehouses, sufferance wharves and boarding stations, and all legal quays shall be deemed to be approved places of loading and unloading until the appointment thereof is revoked or varied under this Act.

Bonds

Bonds and
securities
relative to
customs.

267. (1) All bonds and other securities entered into by any person or persons for the performance of any condition, order or

matter relative to the customs or incident thereto shall be valid in law and upon breach of any of the conditions thereof may be sued and proceeded upon; all such bonds or securities shall be taken to or for the use of the State; and all bonds or securities given under the provisions of any customs law by persons under twenty-one years of age shall be valid; and it shall not be necessary for the validity of any of such bonds or securities that they shall be sealed or that they shall be signed or delivered in the presence of a witness or that they shall be prepared by a barrister or certificated conveyancer or that they shall be delivered as a speciality; and all such bonds may after the expiration of three years from the date thereof or from the time (if any) limited therein for the performance of the condition thereof be cancelled by or by the order of the Comptroller.

(2) Without prejudice to any rights of a surety under any bond required by any customs law against the person for whom he is surety, a surety shall under the bond executed by him be deemed a principal debtor and not merely a surety and accordingly shall not be discharged nor shall his liability be affected by any giving of time for payment or by any omission to enforce the bond or by any other act or omission or means whereby the liability of the surety would not have been discharged if he had been a principal debtor.

Surety under a bond to be deemed a principal debtor.

(3) Whenever any person bound under a bond required by any customs law—

Renewal of bond in certain cases.

- (a) dies;
- (b) becomes a bankrupt or enters into any arrangement for composition with or for the benefit of his creditors;
- (c) departs from Trinidad and Tobago without leaving sufficient property therein to satisfy the whole amount for which he is bound; or
- (d) for any other reason is in the opinion of the Comptroller unable or likely to be unable to satisfy the bond if called upon,

the Comptroller may if he thinks fit require a new bond to be executed in the same amount as the original bond.

(4) The Comptroller may at any time during the continuance of a bond call upon the surety or sureties thereof to satisfy him as to means and for that purpose may require a statutory declaration justifying such means.

Justifying as to means.

SCHEDULES**TABLE OF CONTENTS***First Schedule*

Rules for the Interpretation of the Customs Tariff.
Customs Tariff—Rates of Import Duty.

Second Schedule

Table of Exemption from Duty.

Third Schedule

List of Conditional Duty Exemptions for approved industries.

Fourth Schedule

List of Importations which are allowed conditional reduced rates
of duty under section 56 of the Customs Act.

Fifth Schedule

Member States of the Common Market.

Sixth Schedule

Rules for valuing Goods for purposes of *ad valorem* Customs
Duty.

SUPPLEMENTARY

Introductory Note on new Customs Tariff.

Important Sections of the Customs Act, Ch. 50:07 relating to
Import Duty.

References to certain Section and Chapter Notes of General or
Special Application.

Entry Procedure.

Unit of Account.

Units of Quantity used in the Trade List and Unit Code
Numbers.

Recognised Designations and Code Numbers of Countries.

Note: The Common External Tariff (now contained in the First, Second, Third and Fourth Schedules to this Act) was first introduced by Act 23 of 1973. It was replaced by Act 67 of 1975 which was in turn replaced by Act 4 of 1979—as from 1st January, 1979. The Fifth and Sixth Schedules were introduced by Act 23 of 1973 (originally introduced as the First and Second Schedules to the Customs Ordinance, they have been re-numbered in the course of the revision).

FIRST SCHEDULE

RULES FOR THE INTERPRETATION OF THE
CUSTOMS TARIFF

Section 6.
[23 of 1973
67 of 1975
4 of 1979
198/1985
3/1986
1 of 1986].

Interpretation of the Tariff shall be governed by the following principles:

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

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfurnished, provided that, as imported, the incomplete or unfurnished 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, composite goods consisting of different materials or made up of different components, and goods put up in sets, which cannot

be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

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

4. Goods not falling within any heading of the Tariff shall be classified under the heading appropriate to the goods to which they are most akin.

ADDITIONAL RULE

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 insofar 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

brl.	barrel	L	litre
c	centigrade	m	metre
cg	centigram	m ²	square metre
cm	centimetre	mg	milligram
cm ³	cubic centimetre	mm	millimetre
crt.	metric carats	mm ²	square millimetre
m ³	cubic metre	No.	Number
140°	140 degrees	p. gal.	proof gallon
g	gram	pk.	pack
gal.	Imperial gallon	pr.	pairs
kg	kilogram	1,000	1,000 matches
kWh	kilowatt hour	1,000 s	1,000 shingles
100 ct.	hundred containers	%	per cent

Example

1,500 g/m² means one thousand five hundred grams per square metre.

CUSTOMS TARIFF—RATES OF IMPORT DUTY

**ARRANGEMENT OF SECTIONS AND CHAPTERS OF THE
TARIFF**

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

CHAPTER

1. Live animals.
2. Meat and edible meat offals.
3. Fish, crustaceans and molluscs.
4. Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.
5. Products of animal origin, not elsewhere specified or included.

SECTION II

VEGETABLE PRODUCTS

6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
7. Edible vegetables and certain roots and tubers.
8. Edible fruit and nuts; peel of melons or citrus fruit.
9. Coffee, tea, maté and spices.
10. Cereals.
11. Products of the milling industry; malt and starches; gluten; inulin.
12. Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial and medical plants; straw and fodder.
13. Raw vegetable materials of a kind suitable for use in dyeing or in tanning; lacs; gums, resins and other vegetable saps and extracts.
14. Vegetable plaiting and carving materials; vegetable products not elsewhere specified or included.

SECTION III

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

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

SECTION IV

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

16. Preparations of meat, of fish, of crustaceans or molluscs.
17. Sugars and sugar confectionery.

CHAPTER

18. Cocoa and cocoa preparations.
19. Preparations of cereals, flour or starch; pastrycooks' products.
20. Preparations of vegetables, fruit or other parts of plants.
21. Miscellaneous edible preparations.
22. Beverages, spirits and vinegar.
23. Residues and waste from the food industries; prepared animal fodder.
24. Tobacco.

SECTION V

MINERAL PRODUCTS

25. Salt; sulphur; earths and stone; plastering materials, lime and cement.
26. Metallic ores, slag and ash.
27. Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

SECTION VI

PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

28. Inorganic chemicals; organic and inorganic compounds of precious metals, of rare earth metals, of radio-active elements and of isotopes.
29. Organic chemicals.
30. Pharmaceutical products.
31. Fertilisers.
32. Tanning and dyeing extracts; tannins and their derivatives; dyes, colours, paints and varnishes; putty, fillers and stoppings; inks.
33. Essential oils and resinoids; perfumery, cosmetics and toilet preparations.
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".
35. Albuminoidal substances; glues.
36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
37. Photographic and cinematographic goods.
38. Miscellaneous chemical products.

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.
40. Rubber, synthetic rubber, factice, and articles thereof.

SECTION VIII

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

41. Raw hides and skins (other than furskins) and leather.
42. Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).
43. Furskins and artificial fur; manufactures thereof.

SECTION IX

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

44. Wood and articles of wood; wood charcoal.
45. Cork and articles of cork.
46. Manufactures of straw, of esparto and of other plaiting materials; basketware and wickerwork.

SECTION X

PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF

47. Paper-making material.
48. Paper and paperboard; articles of paper pulp, of paper or of paperboard.
49. Printed books, newspapers, pictures and other products of the printing industry; manuscripts typescripts and plans.

SECTION XI

TEXTILES AND TEXTILE ARTICLES

CHAPTER

50. Silk and waste silk.
51. Man-made fibres (continuous).
52. Metallised textiles.
53. Wool and other animal hair.
54. Flax and ramie.
55. Cotton.
56. Man-made fibres (discontinuous).
57. Other vegetable textile materials; paper yarn and woven fabrics of paper yarn.
58. Carpets, mats, matting and tapestries; pile and chenille fabrics; narrow fabrics; trimmings; tulle and other net fabrics; lace; embroidery.
59. Wadding and felt; twine, cordage, ropes and cables; special fabrics; impregnated and coated fabrics; textile articles of a kind suitable for industrial use.
60. Knitted and crocheted goods.
61. Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods.
62. Other made up textile articles.
63. Old clothing and other textile articles; rags.

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

64. Footwear, gaiters and the like; parts of such articles.
65. Headgear and parts thereof.
66. Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof.
67. Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair; fans.

SECTION XIII

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

68. Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials.
69. Ceramic products.
70. Glass and glassware.

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.
72. Coin.

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

73. Iron and steel and articles thereof.
74. Copper and articles thereof.
75. Nickel and articles thereof.
76. Aluminium and articles thereof.
77. Magnesium and beryllium and articles thereof.
78. Lead and articles thereof.
79. Zinc and articles thereof.
80. Tin and articles thereof.
81. Other base metals employed in metallurgy and articles thereof.
82. Tools, implements, cutlery, spoons and forks, of base metal; parts thereof.
83. Miscellaneous articles of base metal.

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL
EQUIPMENT; PARTS THEREOF

84. Boilers, machinery and mechanical appliances; parts thereof.
85. Electrical machinery and equipment; parts thereof.

SECTION XVII

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

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

CHAPTER

- 88. Aircraft and parts thereof; parachutes; catapults and similar aircraft launching gear; ground flying trainers.
- 89. Ships, boats and floating structures.

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

- 90. Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; parts thereof.
- 91. Clocks and watches and parts thereof.
- 92. Musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts and accessories of such articles.

SECTION XIX

ARMS AND AMMUNITION; PARTS THEREOF

- 93. Arms and ammunition; parts thereof.

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

- 94. Furniture and parts thereof; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings.
- 95. Articles and manufactures of carving or moulding material.
- 96. Brooms, brushes, feather dusters, powder-puffs and sieves.
- 97. Toys, games and sport requisites; parts thereof.
- 98. Miscellaneous manufactured articles.

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

- 99. Works of art, collectors' pieces, and antiques.

SECTION XXII

SPECIAL TRANSACTIONS

- 99.99 Postal packages; returned goods; other special transactions.

RATES OF IMPORT DUTY

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

CHAPTER 1

Live Animals

CHAPTER 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 (1).

(1) 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	Description of Goods	Rate of Duty	Units for Statistical Classification
01.01	Live horses, asses, mules and hinnies:		
01.01.1	Horses	Free	No. and kg
01.01.2	Asses	Free	No. and kg
01.01.3	Mules and hinnies	Free	No. and kg
01.02	Live animals of the bovine species:		
01.02.1	Bulls:		
01.02.11	For breeding, pure bred	Free	No. and kg
01.02.12	For breeding, other	Free	No. and kg
01.02.19	Other	Free	No. and kg
01.02.2	Cows:		
01.02.21	For breeding, pure bred	Free	No. and kg
01.02.22	For breeding, other	Free	No. and kg
01.02.29	Other	Free	No. and kg
01.03	Live swine:		
01.03.1	For rearing and breeding		
01.03.11	Boars	Free	No. and kg
01.03.12	Sows	Free	No. and kg
01.03.9	Other	Free	No. and kg
01.04	Live sheep and goats:		
01.04.1	Sheep:		
01.04.11	For rearing and breeding:		
01.04.111	Rams	Free	No. and kg
01.04.112	Ewes	Free	No. and kg
01.04.19	Other	Free	No. and kg
01.04.2	Goats:		
01.04.21	For rearing and breeding:		
01.04.211	He-goats	Free	No. and kg
01.04.212	She-goats	Free	No. and kg
01.04.29	Other	Free	No. and kg

LAWS OF TRINIDAD AND TOBAGO

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Customs

First Schedule

CHAPTER 1—*Continued*

Live Animals—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
01.05	Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls:		
01.05.1	Of a weight not exceeding 185 g	Free	No. and kg
01.05.9	Other:		
01.05.91	Cocks for rearing and breeding	Free	No. and kg
01.05.92	Hens for rearing and breeding	Free	No. and kg
01.05.99	Other	Free	No. and kg
01.06	Other live animals:		
01.06.1	Of a kind mainly used for human food:		
01.06.11	Pigeons	Free	No. and kg
01.06.12	Turtles	Free	No. and kg
01.06.19	Other	Free	No. and kg
01.06.9	Other (including zoo animals, dogs and cats):		
01.06.91	Bees	Free	No. and kg
01.06.92	Dogs	Free	No. and kg
01.06.93	Cats	Free	No. and kg
01.06.99	Other	Free	No. and kg

CHAPTER 2

Meat and Edible Meat Offals

CHAPTER NOTE.

This Chapter does not cover:

- (a) Products of the kind 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	Description of Goods	Rate of Duty	Units for Statistical 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:		
02.01.1	Meat:		
02.01.11	Of bovine animals	Free	kg
02.01.12	Of sheep	Free	kg
02.01.13	Of goats	Free	kg
02.01.14	Of swine	Free	kg

CHAPTER 2—Continued

Meat and Edible Meat Offals—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
02.01.15	Of horses, asses, mules and hinnies.....	Free	kg
02.01.2	Edible offals:		
02.01.21	Pig trotters.....	Free	kg
02.01.22	Of Bovine animals.....	Free	kg
02.01.23	Of sheep.....	Free	kg
02.01.24	Of goats.....	Free	kg
02.01.29	Other	Free	kg
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:		
	Dead Poultry:		
02.02.1	Backs and necks of chicken.....	Free	kg
02.02.11	Wings of chicken.....	Free	kg
02.02.12	Backs, necks and wings of other poultry.....	Free	kg
02.02.13	Other parts of chicken.....	15%	kg
02.02.14	Chicken, whole.....	15%	kg
02.02.15	Other	15%	kg
02.02.19	Edible offals.....	15%	kg
02.03	Poultry Liver, fresh, chilled, frozen, salted or in brine:		
02.03.1	Fresh, chilled or frozen.....	15%	kg
02.03.2	Salted or in brine.....	15%	kg
02.04	Other Meat and Edible Meat Offals, fresh, chilled or frozen:		
02.04.1	Edible meat offals.....	15%	kg
02.04.9	Other	15%	kg
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:		
02.05.1	Fresh, chilled or frozen.....	Free	kg
02.05.2	Salted, in brine, dried or smoked.....	Free	kg
02.06	Meat and Edible Meat Offals (except Poultry Liver), salted, in brine, dried or smoked:		
	Pork and beef, salted or in brine:		
02.06.1	Pork	5%	kg
02.06.11	Beef	5%	kg
02.06.12	Other meat of domestic swine:		
02.06.2	Bacon	10%	kg
02.06.21	Ham	10%	kg
02.06.22	Other	10%	kg
02.06.29	Other:		
02.06.9	Beef, dried	10%	kg
02.06.91	Beef, smoked	10%	kg
02.06.92	Other meat, dried	10%	kg
02.06.93	Other meat, smoked	10%	kg
02.06.94	Other meat, salted or in brine.....	10%	kg
02.06.95	Offals	10%	kg
02.06.96			

CHAPTER 3

Fish, Crustaceans and Molluscs

CHAPTER 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	Description of Goods	Rate of Duty	Units for Statistical Classification
03.01	Fish, fresh (live or dead), chilled or frozen:		
03.01.1	Fish, fresh or chilled:		
03.01.11	Aquarium Fish	30%	kg
03.01.12	Salmon, trout, halibut, sole and plaice.....	30%	kg
03.01.13	Snapper, shark, croaker, grouper, dolphin, bangamary and sea trout.....	30%	kg
03.01.19	Other	30%	kg
03.01.2	Fish, frozen:		
03.01.21	Salmon, trout, halibut, sole and plaice.....	30%	kg
03.01.22	Snapper, shark, croaker, grouper, dolphin, bangamary and sea trout.....	30%	kg
03.01.29	Other	30%	kg
03.01.3	Fish fillets, fresh or chilled.....	30%	kg
03.01.4	Fish fillets, frozen.....	30%	kg
03.02	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process:		
03.02.1	Cod, mackerel, herring and alewives, dried, salted or in brine:		
03.02.11	Cod, not in fillets, dried, whether or not salted	Free	kg
03.02.12	Other cod	Free	kg
03.02.13	Mackerel	Free	kg
03.02.14	Herring	Free	kg
03.02.15	Alewives	Free	kg
03.02.2	Cod, mackerel, herring and alewives, smoked:		
03.02.21	Cod	Free	kg
03.02.22	Mackerel	Free	kg
03.02.23	Herring	Free	kg
03.02.24	Alewives	Free	kg
03.02.3	Other smoked fish:		
03.02.31	Salmon	10%	kg
03.02.39	Other	10%	kg
03.02.4	Fish meal fit for human consumption.....	10%	kg
03.02.9	Other fish, dried, salted or in brine:		
03.02.91	Salmon	10%	kg
03.02.92	Snapper, shark, croaker, grouper, dolphin, bangamary and sea trout.....	10%	kg
03.02.99	Other.....	10%	kg
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:		

CHAPTER 3—Continued

Fish, Crustaceans and Molluscs—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
03.03.1	Shrimp:		
03.03.11	Fresh or chilled	30%	kg
03.03.12	Frozen.....	30%	kg
03.03.19	Other	30%	kg
03.03.2	Lobster:		
03.03.21	Fresh or chilled	30%	kg
03.03.22	Frozen.....	30%	kg
03.03.29	Other	30%	kg
03.03.9	Other:		
03.03.91	Fresh or chilled	30%	kg
03.03.92	Frozen.....	30%	kg
03.03.99	Other	30%	kg

CHAPTER 4

Dairy produce; Birds' Eggs; Natural Honey; Edible Products of Animal Origin, not elsewhere specified or included

CHAPTER NOTES.

1. The expression "milk" means full cream or skimmed milk, buttermilk, whey, curdled milk, kephir, yoghourt and other fermented or acidified 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).

- (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	Description of Goods	Rate of Duty	Units for Statistical Classification
04.01	Milk and cream, fresh, not concentrated or sweetened:		
04.01.1	Milk	Free	kg
04.01.2	Cream	Free	kg
04.02	Milk and Cream, preserved, concentrated or sweetened:		
04.02.1	Whey	Free	kg
04.02.2	Milk and cream in powder or granules:		
04.02.21	Containing not more than 1.5% by weight of fat	Free	kg

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CHAPTER 4—Continued

Dairy Produce; Birds' Eggs; Natural Honey; Edible Products of Animal Origin, not elsewhere specified or included—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
04.02.22	Containing more than 1.5% but less than 8% by weight of fat	Free	kg
04.02.23	Containing not less than 8% by weight of fat	Free	kg
04.02.3	Unsweetened evaporated milk:		
04.02.31	Containing less than 8% by weight of fat.....	Free	kg
04.02.32	Containing not less than 8% by weight of fat	Free	kg
04.02.4	Sweetened condensed milk:		
04.02.41	Containing less than 8% by weight of fat.....	Free	kg
04.02.42	Containing not less than 8% by weight of fat	Free	kg
04.02.9	Other:		
04.02.91	Containing less than 8% by weight of fat	Free	kg
04.02.92	Containing not less than 8% by weight of fat.....	Free	kg
04.03	Butter:		
04.03.1	Butterfat	5%	kg
04.03.2	Butter, fresh or salted	5%	kg
04.03.9	Other, including ghee	5%	kg
04.04	Cheese and Curd.....	5%	kg
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not:		
04.05.1	Eggs in shell:		
04.05.11	For hatching, imported in accordance with a permit issued by the proper authorities.....	Free	No. and kg
04.05.19	Other	30%	No. and kg
04.05.9	Other:		
04.05.91	Frozen.....	30%	kg
04.05.99	Other	30%	kg
04.06	Natural honey	40%	litre and kg
04.07	Edible products of animal origin, not else- where specified or included	30%	kg

CHAPTER 5

Products of Animal Origin, not elsewhere specified or included

CHAPTER 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 or 05.07 and parings and similar waste of raw hides or skins falling within heading No. 05.15 (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. 96.01).
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 Tariff, elephant, mammoth, mastodon, walrus, narwhal and wild boar tusks rhinoceros horns and the teeth of all animals are regarded as ivory.
4. Throughout this Tariff the expression "horsehair" means hair of the manes and tails of equine or bovine animals.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair	Free	kg
05.02	Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair:		
05.02.1	Pigs', hogs' and boars' bristles or hair	Free	kg
05.02.9	Other	Free	kg
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material:		
05.03.1	Horsehair	Free	kg
05.03.2	Horsehair waste	Free	kg
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof:		
05.04.1	Tripe	5%	kg
05.04.2	Sausage casings	Free	kg
05.04.9	Other	Free	kg
05.05	Fish waste	Free	kg
[05.06]			
05.07	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	Free	kg
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:		

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CHAPTER 5—*Continued*

Products of Animal Origin, not elsewhere specified or included—*Continued*

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
05.08.1	Bone meal.....	Free	kg
05.08.9	Other.....	Free	kg
05.09	Ivory, tortoise-shell, horns, antlers, hooves, nails, claws and beaks, 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	kg
[05.10]			
[05.11]			
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	kg
05.13	Natural sponges.....	Free	kg
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	kg
05.15	Animals products not elsewhere specified or included; dead animals of chapter 1 or chapter 3, unfit for human consumption.....	Free	kg

SECTION 11

VEGETABLE PRODUCTS

CHAPTER 6

Live Trees and other plants; Bulbs, Roots and the like; cut Flowers and Ornamental Foliage

CHAPTER NOTES.

1. This Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic and other products of Chapter 7.
2. Any reference in heading No. 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower.....	Free	kg
06.02	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips:		
06.02.1	Banana plants	Free	No.
06.02.2	Coconut plants.....	Free	No.
06.02.3	Cocoa plants.....	Free	No.
06.02.9	Other	Free	No.
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.....	45%	kg
06.04	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	45%	kg

CHAPTER 7

Edible Vegetables and certain Roots and Tubers

CHAPTER NOTE.

In headings Nos. 07.01, 07.02 and 07.03, the word "vegetables" is to be taken to include edible mushrooms, truffles, olives, capers, tomatoes, potatoes, salad beetroot, cucumbers, gherkins, marrows, pumpkins, aubergines, sweet peppers, fennel, parsley, chervil, tarragon, cress, sweet marjoram (*Majorana hortensis* or *Origanum majorana*), horse-radish and garlic.

CHAPTER 7—Continued

Edible Vegetables and certain Roots and Tubers—Continued

Heading No. 07.04 covers all dried, dehydrated or evaporated vegetables of the kinds falling within headings Nos. 07.01 to 07.03, other than:

- (a) Dried leguminous vegetables, shelled (heading No. 07.05);
- (b) Ground sweet peppers (heading No. 09.04);
- (c) Flours of the dried leguminous vegetables of heading No. 07.05 (heading No. 11.04);
- (d) Flour, meal and flakes of potato (heading No. 11.05).

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
07.01	Vegetables, fresh or chilled:		
07.01.1	Potatoes	\$1.10 per 100 kg	kg
07.01.2	Tomatoes	30%	kg
07.01.3	Alliaceae vegetables:		
07.01.31	Garlic	\$1.10 per 100 kg	kg
07.01.32	Onions	\$1.10 per 100 kg	kg
07.01.33	Eschallot	30%	kg
07.01.39	Other	\$1.10 per 100 kg	kg
07.01.4	Peas and Beans:		
07.01.41	String beans	30%	kg
07.01.42	Pigeon peas	30%	kg
07.01.43	Black eye peas	30%	kg
07.01.49	Other	30%	kg
07.01.5	Carrots	30%	kg
07.01.6	Beets	\$1.10 per 100 kg	kg
07.01.7	Sweet peppers	30%	kg
07.01.8	Cabbage	30%	kg
07.01.9	Other:		
07.01.91	Okra	30%	kg
07.01.92	Cucumbers	30%	kg
07.01.93	Pumpkins	30%	kg
07.01.94	Boulangers (aubergines)	30%	kg
07.01.95	Zucchini	30%	kg
07.01.96	Lettuce	30%	kg
07.01.99	Other	\$1.10 per 100 kg	kg
07.02.11	Carrots	35%	kg
07.02.12	String beans	30%	kg
07.02.13	Pigeon peas	30%	kg
07.02.14	Black eye peas	30%	kg
07.02.15	Other peas	30%	kg
07.02.91	Carrots	35%	kg
07.02.92	String beans	30%	kg
07.02.93	Pigeon peas	30%	kg
07.02.94	Black eye peas	30%	kg
07.02.95	Other peas	30%	kg

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
07.02.96	Beets	25%	kg
07.02.99	Other	25%	kg
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption:		
07.03.1	Tomatoes	25%	kg
07.03.2	Onions	25%	kg
07.03.3	Garlic	25%	kg
07.03.4	Olives and capers	25%	kg
07.03.9	Other	25%	kg
07.04	Dried, dehydrated or evaporated vegetables whole, cut, sliced, broken or in powder, but not further prepared	25%	kg
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split:		
07.05.1	Red kidney beans	\$0.66 per 100 kg	kg
07.05.2	Other beans	30%	kg
07.05.3	Pigeon peas	30%	kg
07.05.4	Split peas	30%	kg
07.05.5	Blackeye peas	\$0.66 per 100 kg	kg
07.05.6	Other peas	30%	kg
07.05.61	Chick peas (channa)	\$0.66 per 100 kg	kg
07.05.69	Other	\$0.66 per 100 kg	kg
07.05.9	Other	\$0.66 per 100 kg	kg
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:		
07.06.1	Arrowroot	30%	kg
07.06.2	Dasheens and eddoes	30%	kg
07.06.3	Manioc (cassava)	30%	kg
07.06.4	Sweet potatoes	35%	kg
07.06.5	Tannias	30%	kg
07.06.6	Yams	30%	kg
07.06.9	Other	30%	kg

CHAPTER 8

Edible Fruit and Nuts; Peel of Melons or Citrus Fruit

CHAPTER 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.

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CHAPTER 8—*Continued*

Edible Fruit and Nuts; Peel of Melons or Citrus Fruit—Continued

Additional Note.

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

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
08.01	Dates, bananas, coconuts, brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:		
08.01.1	Bananas and plantains:		
08.01.11	Bananas, fresh	40%	tonne
08.01.12	Plantains, fresh	40%	tonne
08.01.13	Bananas and plantains, dried	40%	kg
08.01.2	Coconuts:		
08.01.21	Not Shelled	40%	No. and kg
08.01.22	Dessicated	40%	kg
08.01.29	Other	40%	kg
08.01.3	Brazil nuts.....	40%	kg
08.01.4	Cashew nuts	40%	kg
08.01.5	Pineapples	40%	kg
08.01.6	Avocados, mangoes, guavas and mangosteens:		
08.01.61	Avocados	40%	kg
08.01.62	Mangoes	40%	kg
08.01.63	Guavas	40%	kg
08.01.64	Mangosteens	40%	kg
08.01.7	Dates	40%	kg
08.02	Citrus fruit, fresh or dried:		
08.02.1	Oranges	40%	kg
08.02.2	Mandarins (including tangerines) and citrus hybrids	40%	kg
08.02.3	Lemons and limes	40%	kg
08.02.4	Grapefruit	40%	kg
08.02.9	Other	40%	kg
08.03	Figs, fresh or dried.....		
08.03.1	Fresh.....	40%	kg
08.03.2	Dried.....	40%	kg
08.04	Grapes, fresh or dried:		
08.04.1	Fresh.....	40%	kg
08.04.2	Dried.....	25%	kg
08.05	Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not:		
08.05.1	Almonds	40%	kg
08.05.2	Hazelnuts	40%	kg
08.05.3	Kola nuts	40%	kg
08.05.9	Other	40%	kg
08.06	Apples, pears and quinces, fresh:		
08.06.1	Apples.....	40%	kg
08.06.2	Pears and quinces.....	40%	kg
08.07	Stone fruit, fresh.....	40%	kg

CHAPTER 8—Continued

Edible Fruit and Nuts: Peel of Melons or Citrus Fruit—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
08.08	Berries, fresh	40%	kg
08.09	Other fruit, fresh:		
08.09.1	Passion fruit.....	25%	kg
08.09.2	Melon	40%	kg
08.09.3	Breadfruit	40%	kg
08.09.9	Other	40%	kg
08.10	Fruit (whether or not cooked), preserved by freezing, not containing sugar:		
08.10.1	Pineapple	60%	kg
08.10.9	Other	45%	kg
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:		
08.11.1	Pineapple	60%	kg
08.11.9	Other	45%	kg
08.12	Fruit, dried, other than that falling within heading No. 08.01, 08.02 08.03, 08.04 or 08.05	45%	kg
08.13	Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions:		
08.13.1	Of citrus fruit.....	45%	kg
08.13.9	Other	45%	kg

CHAPTER 9

Coffee, Tea, Mate and Spices

CHAPTER NOTES.

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

- (a) Mixtures of two or more of the products 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.

CHAPTER 9—Continued

Coffee, Tea, Mate and Spices—Continued

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	Description of Goods	Rate of Duty	Units for Statistical 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.....	40%	kg
09.01.2	Husks and skins.....	40%	kg
09.01.3	Substitutes containing coffee in any proportion.....	40%	kg
09.01.4	Beans, not roasted.....	10%	kg
09.01.9	Other	10%	kg
09.02	Tea	5%	kg
09.03	Mate.....	10%	kg
09.04	Pepper of the genus "Piper"; pimento of the genus "Capsicum" or the genus "Pimenta":		
09.04.1	Pepper	40%	kg
09.04.2	Pimento	40%	kg
09.05	Vanilla.....	10%	kg
09.06	Cinnamon and cinnamon-tree flowers.....	40%	kg
09.07	Cloves (whole fruit, cloves and stems).....	40%	kg
09.08	Nutmeg, mace and cardamoms:		
09.08.1	Nutmeg	40%	kg
09.08.2	Mace	40%	kg
09.08.3	Cardamoms	30%	kg
09.09	Seeds of anise, badian, fennel, corian der, cumin, caraway and juniper.....	30%	kg
09.10	Thyme, saffron and bay leaves; other spices:		
09.10.1	Ginger.....	40%	kg
09.10.2	Turmeric	40%	kg
09.10.3	Curry Powder	30%	kg
09.10.9	Other	30%	kg

CHAPTER 10

Cereals

CHAPTER NOTE.

This Chapter only covers those grains which have been neither hulled nor otherwise worked. However, rice, husked, milled, polished, glazed, parboiled, converted or broken remains classified in heading No. 10.06.

CHAPTER 10—Continued

Cereals—Continued

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	Description of Goods	Rate of Duty	Units for Statistical Classification
10.01	Wheat and Meslin (mixed wheat and rye):		
10.01.1	Durum wheat.....	Free	tonne
10.01.9	Other	Free	tonne
10.02	Rye	Free	tonne
10.03	Barley	Free	tonne
10.04	Oats	Free	tonne
10.05	Maize	Free	tonne
10.06	Rice:		
10.06.1	In the husk.....	15%	tonne
10.06.2	Husked but not further prepared.....	15%	tonne
10.06.3	Semi-milled or wholly milled:		
10.06.31	In packages for retail sale.....	15%	tonne
10.06.39	Other	15%	tonne
10.06.4	Broken	15%	tonne
10.07	Buckwheat, millet, canary seed and grain sorghum; other cereals.....	Free	tonne

CHAPTER 11

Products of the Milling Industry; Malt and Starches; Gluten; Inulin

CHAPTER NOTES.

1. This Chapter does not cover:

- (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.02);
- (b) Flours and meal 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

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Products of the Milling Industry, Malt and Starches; Gluten; Inulin—Continued

(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	Description of Goods	Rate of Duty	Units for Statistical Classification
11.01	Cereal Flours:		
11.01.1	Of wheat or of meslin.....	10%	kg
11.01.2	Of maize (corn).....	10%	kg
11.01.3	Of rye	10%	kg
11.01.9	Other	10%	kg
11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except rice falling within head- ing No. 10.06; germ of cereals, whole, rolled, flaked or ground:		
11.02.1	Groats, meal and pellets:		
11.02.11	Of wheat.....	15%	kg
11.02.12	Of maize (corn).....	15%	kg
11.02.19	Other	15%	kg
11.02.9	Other	15%	kg
[11.03]			

CHAPTER 11—Continued

Products of the Milling Industry; Malt and Starches; Gluten; Inulin—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
11.04	Flour of the dried leguminous vegetables falling within heading No. 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No. 07.06:		
11.04.1	Flour of the dried leguminous vegetables falling within heading No. 07.05	20%	kg
11.04.2	Flour of the fruits falling within any heading in Chapter 8	20%	kg
11.04.3	Arrowroot flour	20%	kg
11.04.9	Other	20%	kg
11.05	Flour, meal and flakes of potato.....	20%	kg
[11.06]			
11.07	Malt, roasted or not:		
11.07.1	Malt flour	20%	kg
11.07.9	Other	Free	kg
11.08	Starches; Inulin:		
11.08.1	Arrowroot starch	10%	kg
11.08.9	Other	10%	kg
11.09	Wheat gluten, whether or not dried	5%	kg

CHAPTER 12

Oil Seeds and Oleaginous Fruit; Miscellaneous Grains, Seeds and Fruit; Industrial and Medical Plants; Straw and Fodder

CHAPTER 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 (other than those of the species *Vicia faba*) 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.

CHAPTER 12—Continued

Oil Seeds and Oleaginous Fruit; Miscellaneous Grains, Seeds and Fruit; Industrial and Medical Plants; Straw and Fodder—Continued

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, herbicides or similar products falling within heading No. 38.11.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
12.01	Oil seeds and oleaginous fruit, whole or broken:		
12.01.1	Ground-nuts:		
12.01.11	Shelled	10%	kg
12.01.12	Unshelled	30%	kg
12.01.2	Copra	10%	kg
12.01.3	Palm nuts and kernels	10%	kg
12.01.4	Soya beans	10%	kg
12.01.5	Linseed	10%	kg
12.01.6	Cotton seeds	10%	kg
12.01.7	Castor oil seeds	10%	kg
12.01.8	Sesame seeds	10%	kg
12.01.9	Other:		
12.01.91	Sunflower seeds	10%	kg
12.01.92	Rape and colza seeds	10%	kg
12.01.99	Other	10%	kg
12.02	Flours or meals of oil seeds or oleaginous fruit, non-defatted, (excluding mustard flour):		
12.02.1	Of ground nuts	35%	kg
12.02.2	Of copra	35%	kg
12.02.3	Of palm nuts or kernels	35%	kg
12.02.4	Of soya beans	35%	kg
12.02.5	Of linseed	35%	kg
12.02.6	Of cotton seeds	35%	kg
12.02.7	Of castor oil seeds	35%	kg
12.02.9	Other	35%	kg
12.03	Seeds, fruit and spores, of a kind used for sowing	Free	kg
12.04	Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane	30%	kg
[12.05]			
12.06	Hop cones and lupulin	5%	kg
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:		
12.07.1	Tonka beans	Free	kg

CHAPTER 12—Continued

Oil Seeds and Oleaginous Fruit; Miscellaneous Grains, Seeds and Fruit; Industrial and Medical Plants; Straw and Fodder—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
12.07.2	Sarsaparilla	Free	kg
12.07.9	Other	Free	kg
12.08	Chicory roots, fresh or dried, whole or cut, unroasted; 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:		
12.08.1	Chicory roots, fresh or dried, whole or cut, unroasted	15%	kg
12.08.9	Other:		
12.08.91	Locust beans	30%	kg
12.08.92	Sorrel	30%	kg
12.08.99	Other	30%	kg
12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared	Free	kg
12.10	Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products	Free	kg

CHAPTER 13

Lacs; Gums, Resins and other Vegetable Saps and Extracts

CHAPTER NOTE.

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

- (a) Liquorice extract containing more than 10 per cent by weight of sucrose or when put up as confectionery (heading No. 17.04);
- (b) Malt extract (heading No. 19.02);
- (c) Extracts of coffee, tea or mate (heading No. 21.02);
- (d) Alcoholic saps and extracts constituting beverages, and compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (Chapter 22);
- (e) 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);
- (f) Medicaments falling within heading No. 30.03 or blood-grouping reagents (heading No. 30.05);
- (g) Tanning or dyeing extracts (heading No. 32.01 or 32.04);
- (h) Essential oils, concretes, absolutes and resinoids (heading No. 33.01) or aqueous distillates and aqueous solutions of essential oils (heading No. 33.06); or
- (i) Rubber, balata, gutta-percha or similar natural gums (heading No. 40.01).

CHAPTER 13—Continued

Lacs; Gums, Resins and other Vegetable Saps and Extracts—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
[13.01]			
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams:		
13.02.1	Gum-resins	10%	kg
13.02.9	Other	5%	kg
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agaragar and other mucilages and thickeners, derived from vegetable products	Free	kg

CHAPTER 14

Vegetable Plaiting Materials; Vegetable Products not elsewhere specified or included

CHAPTER NOTES.

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading No. 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).
3. Heading No. 14.02 is to be taken not to apply to wood wool (heading No. 44.12).
4. Heading No. 14.03 is to be taken not to apply to prepared knots or tufts for broom or brushmaking (heading No. 96.01).

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical 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)	25%	kg
14.02	Vegetable materials, whether or not put up on a layer or between two layers or other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass)	Free	kg

CHAPTER 14—Continued

Vegetable Plaiting Materials; Vegetable Products not elsewhere specified or included—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
14.03	Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, pias-sava, couch-grass and istle), whether or not in bundles or hanks.....	5%	kg
[14.04]			
14.05	Vegetable products not elsewhere specified or included:		
14.05.1	Raw vegetable materials of a kind used primarily in dyeing or in tanning:		
14.05.11	Logwood	Free	kg
14.05.12	Dividivi	Free	kg
14.05.13	Annatto.....	Free	kg
14.05.19	Other:		
14.05.191	Mangrove bark.....	Free	kg
14.05.199	Other.....	Free	kg
14.05.2	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom).....	25%	kg
14.05.9	Other.....	25%	kg

SECTION III

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

CHAPTER 15

Animal and Vegetable Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal and Vegetable Waxes

CHAPTER NOTES.

1. This Chapter does not cover:

- (a) Pig fat or poultry fat of heading No. 02.05;
- (b) Cocoa butter (fat or oil) (heading No. 18.04);
- (c) Greaves (heading No. 23.01) and residues of heading No. 23.04;
- (d) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetics or toilet preparations, sulphonated oils or other goods falling within any heading in Section VI; or
- (e) Factice derived from oils (heading No. 40.02).

2. Soapstocks, oil foots and dregs, stearin, wool grease and glycerol residues are to be taken to fall in heading No. 15.17.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
15.01	Lard, other pig fat and poultry fat, rendered or solvent-extracted:		
15.01.1	Lard	30%	kg
15.01.9	Other	5%	kg
15.02	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including "premier jus") obtained from those unrendered fats:		
15.02.1	Tallow	5%	kg
15.02.9	Other	5%	kg
15.03	Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way	5%	kg
15.04	Fats and oils, of fish and marine mammals, whether or not refined:		
15.04.1	Fish liver oil	5%	kg
15.04.2	Other fish oils and fats	5%	kg
15.04.3	Oils and fats of marine mammals	5%	kg
15.05	Wool grease and fatty substances derived therefrom (including lanolin)	5%	kg
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste)	5%	kg
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified:		
15.07.1	"Soft", crude:		

CHAPTER 15—Continued

Animal and Vegetable Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal and Vegetable Waxes—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
15.07.11	Soya bean oil	10%	litre and kg
15.07.12	Cotton seed oil	10%	litre and kg
15.07.13	Ground-nut (peanut) oil	10%	litre and kg
15.07.14	Olive oil	10%	litre and kg
15.07.15	Sunflower seed oil	10%	litre and kg
15.07.16	Rape, colza and mustard oil	10%	litre and kg
15.07.17	Sesame oil	10%	litre and kg
15.07.2	Other, crude:		
15.07.21	Linseed oil	10%	litre and kg
15.07.22	Palm oil	10%	litre and kg
15.07.23	Coconut (copra) oil	10%	litre and kg
15.07.24	Palm kernel oil	10%	litre and kg
15.07.25	Castor oil	10%	litre and kg
15.07.26	Tung oil	10%	litre and kg
15.07.27	Corn (maize) oil	10%	litre and kg
15.07.29	Other	10%	litre and kg
15.07.3	"Soft", refined or purified:		
15.07.31	Soya bean oil	25%	litre and kg
15.07.32	Cotton seed oil	25%	litre and kg
15.07.33	Ground-nut (peanut) oil	25%	litre and kg
15.07.34	Olive oil	25%	litre and kg
15.07.35	Sunflower seed oil	25%	litre and kg
15.07.36	Rape, colza and mustard oil	25%	litre and kg
15.07.37	Sesame oil	25%	litre and kg
15.07.4	Other, refined or purified:		
15.07.41	Linseed oil	25%	litre and kg
15.07.42	Palm oil	25%	litre and kg
15.07.43	Coconut (copra) oil	25%	litre and kg
15.07.44	Palm kernel oil	25%	litre and kg
15.07.45	Castor oil	25%	litre and kg
15.07.46	Tung oil	25%	litre and kg
15.07.47	Corn (maize) oil	25%	litre and kg
15.07.49	Other	25%	litre and kg
15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified	10%	litre and kg
[15.09]			
15.10	Fatty acids; acid oils from refining; fatty alcohols:		
15.10.1	Fatty acids; acid oils from refining	10%	kg
15.10.2	Fatty alcohols	10%	kg
15.11	Glycerol and Glycerol lyes	10%	litre and kg
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:		

CHAPTER 15—Continued

Animal and Vegetable Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal and Vegetable Waxes—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
15.12.1	Vegetable oils and fats	10%	kg
15.12.2	Fish oils and fats	10%	kg
15.12.9	Other	10%	kg
15.13	Margarine, imitation lard and other prepared edible fats:		
15.13.1	Margarine	30%	kg
15.13.2	Imitation lard and lard substitutes	30%	kg
15.13.9	Other:		
15.13.91	Ghee substitute	30%	kg
15.13.99	Other	30%	kg
[15.14]			
15.15	Spermaceti, crude, pressed or refined, whether or not coloured; beeswax and other insect waxes, whether or not coloured:		
15.15.1	Spermaceti, crude, pressed or refined, whether or not coloured	10%	kg
15.15.2	Beeswax	10%	kg
15.15.9	Other	10%	kg
15.16	Vegetable waxes, whether or not coloured	10%	kg
15.17	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	10%	kg

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO

CHAPTER 16

Preparations of Meat, of Fish, of Crustaceans or Molluscs

CHAPTER 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	Description of Goods	Rate of Duty	Units for Statistical Classification
16.01	Sausages and the like, of meat, meat offal or animal blood:		
16.01.1	Canned	15%	kg
16.01.9	Other:		
16.01.91	Quick frozen, put up in retail packages.....	15%	kg
16.01.99	Other	15%	kg
16.02	Other prepared or preserved meat or meat offal:		
16.02.1	Canned:		
16.02.11	Corned beef	5%	kg
16.02.12	Ham	15%	kg
16.02.13	Bacon	15%	kg
16.02.14	Luncheon meat	30%	kg
16.02.19	Other	15%	kg
16.02.9	Other:		
16.02.91	Ham	15%	kg
16.02.92	Bacon	15%	kg
16.02.93	Luncheon meat	30%	kg
16.02.99	Other	15%	kg
16.03	Meat extracts and meat juices; fish extracts...	25%	kg
16.04	Prepared or preserved fish, including caviar and caviar substitutes:		
16.04.1	Sardines	3%	kg
16.04.2	Herrings	3%	kg
16.04.3	Mackerels	3%	kg
16.04.4	Caviar and caviar substitutes.....	45%	kg
16.04.5	Salmon	25%	kg
16.04.9	Other	25%	kg
16.05	Crustaceans and molluscs, prepared or preserved.....	35%	kg

CHAPTER 17

Sugars and Sugar Confectionery

CHAPTER NOTES.

1. This Chapter does not cover:

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

CHAPTER 17—*Continued***Sugars and Sugar Confectionery—Continued**

(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	Description of Goods	Rate of Duty	Units for Statistical Classification
17.01	Beet sugar and cane sugar, in solid form:		
17.01.1	Icing sugar	20%	kg
17.01.2	Raw sugars:		
17.01.21	Cane sugar:		
17.01.211	White crystals	45%	tonne
17.01.212	Gray crystals	45%	tonne
17.01.213	Yellow crystals	45%	tonne
17.01.219	Other	45%	tonne
17.01.22	Beet sugar	45%	tonne
17.01.9	Other	45%	kg
17.02	Other sugars in solid form; sugar syrups, not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
17.02.1	Glucose, lactose and maltose	5%	kg
17.02.2	Syrup of cane sugar	45%	litre and kg
17.02.3	Maple sugar and maple syrup	45%	kg
17.02.9	Other	45%	kg
17.03	Molasses:		
17.03.1	Inedible	45%	litre and kg
17.03.2	Edible	45%	litre and kg
17.04	Sugar confectionery, not containing cocoa:		
17.04.1	Chewing gum	55%	kg
17.04.9	Other	55%	kg
[17.05]			

CHAPTER 18

Cocoa and Cocoa Preparations**CHAPTER 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.

CHAPTER 18—*Continued*

Cocoa and Cocoa Preparations—*Continued*

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	Description of Goods	Rate of Duty	Units for Statistical Classification
18.01	Cocoa beans, whole or broken, raw or roasted:		
18.01.1	Raw.....	15%	kg
18.01.2	Roasted	15%	kg
18.02	Cocoa shells, husks, skins and waste.....	15%	kg
18.03	Cocoa paste (in bulk or in block), whether or not defatted	45%	kg
18.04	Cocoa butter (fat or oil).....	45%	kg
18.05	Cocoa powder, unsweetened.....	45%	kg
18.06	Chocolate and other food preparations con- taining cocoa:		
18.06.1	Chocolate confectionery	65%	kg
18.06.2	Cocoa powder, sweetened.....	65%	kg
18.06.9	Other	65%	kg

CHAPTER 19

Preparations of Cereals, Flour or Starch; Pastrycooks' Products

CHAPTER 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	Description of Goods	Rate of Duty	Units for Statistical Classification
[19.01] 19.02	Malt extract; preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary pur- poses, containing less than 50 per cent by weight of cocoa:		

CHAPTER 19—Continued

Preparations of Cereals, Flour or Starch; Pastrycooks' Products—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
19.02.1	Malt extract.....	5%	kg
19.02.2	Infant food admitted as such by the Comptroller of Customs and Excise.....	Free	kg
19.02.3	Preparation containing cocoa	45%	kg
19.02.9	Other:		
19.02.91	Tonic and nerve food.....	30%	kg
19.02.99	Other	30%	kg
19.03	Macaroni, spaghetti and similar products.....	30%	kg
19.04	Tapioca and sago; Tapioca and sago substitutes obtained from potato or other starches	15%	kg
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	30%	kg
[19.06]			
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit, communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:		
19.07.1	Communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.....	10%	kg
19.07.9	Other	45%	kg
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:		
19.08.1	Biscuits, unsweetened.....	45%	kg
19.08.2	Biscuits, sweetened	45%	kg
19.08.3	Ice cream cones.....	30%	kg
19.08.9	Other	30%	kg

CHAPTER 20

Preparations of Vegetables, Fruit or other parts of plants

CHAPTER 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.

CHAPTER 20—Continued

Preparations of Vegetables, Fruit or other parts of plants—Continued

3. Edible plants, parts or 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 per cent or more is to be classified under heading No. 20.02.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical 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:		
20.01.1	Onions.....	45%	kg
20.01.2	Tomatoes	45%	kg
20.01.9	Other.....	45%	kg
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid:		
20.02.1	Tomatoes	45%	kg
20.02.2	Tomato paste	45%	kg
20.02.3	Peas and beans:		
20.02.31	Pigeon peas	45%	kg
20.02.32	String beans	45%	kg
20.02.33	Red kidney beans	45%	kg
20.02.39	Other peas and beans	45%	kg
20.02.9	Other.....	45%	kg
20.03	Fruit preserved by freezing, containing added sugar	45%	kg
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glaze or crystallised):		
20.04.1	Citrus peel	45%	kg
20.04.9	Other	45%	kg
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar:		
20.05.1	Of citrus fruit	45%	kg
20.05.2	Pineapple-based	60%	kg
20.05.9	Other	45%	kg
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or Spirit:		
20.06.1	Ground-nuts (peanuts), roasted.....	45%	kg
20.06.2	Other nuts, roasted	45%	kg
20.06.3	Mangoes	45%	kg
20.06.4	Pineapples	60%	kg
20.06.5	Grapefruits.....	45%	kg
20.06.6	Oranges.....	45%	kg
20.06.9	Other	45%	kg
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:		

CHAPTER 20—*Continued*

Preparations of Vegetables, Fruit or other parts of plants—*Continued*

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
20.07.1	Juices of citrus fruits:		
20.07.11	Orange juice, concentrated	45%	litre and kg
20.07.12	Orange juice, not concentrated	45%	litre and kg
20.07.13	Grapefruit juice, concentrated	45%	litre and kg
20.07.14	Grapefruit juice, not concentrated	45%	litre and kg
20.07.15	Lime juice, concentrated	45%	litre and kg
20.07.16	Lime juice, not concentrated	45%	litre and kg
20.07.19	Other	45%	litre and kg
20.07.2	Pineapple juice	60%	litre and kg
20.07.3	Other fruit juices:		
20.07.31	Passion Fruit Juice	45%	litre and kg
20.07.39	Other	45%	litre and kg
20.07.4	Tomato juice.....	45%	litre and kg
20.07.5	Other vegetable juices:		
20.07.51	Sorrel, concentrated	45%	litre and kg
20.07.52	Sorrel, not concentrated	45%	litre and kg
20.07.59	Other.....	45%	litre and kg
20.07.6	Mixtures of juices:		
20.07.61	Grapefruit and orange juice	45%	litre and kg
20.07.62	Pineapple-based juices	60%	litre and kg
20.07.69	Other	45%	litre and kg

CHAPTER 21

Miscellaneous Edible Preparations

CHAPTER 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;
- (d) Yeast put up as a medicament and other products of heading No. 30.03; or
- (e) Prepared enzymes of heading No. 35.07.

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

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	Description of Goods	Rate of Duty	Units for Statistical Classification
[21.01]			
21.02	Extracts, essences or concentrates, of coffee, tea or mate and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:		
21.02.1	Extracts, essences or concentrates, of coffee, and preparations with a basis of those extracts, essences or concentrates.....	30%	kg
21.02.2	Extracts, essences or concentrates, of tea or mate, and preparations with a basis of those extracts, essences or concentrates.....	30%	kg
21.02.9	Other	30%	kg
21.03	Mustard Flour and prepared mustard:		
21.03.1	Mustard flour.....	30%	kg
21.03.2	Prepared mustard	30%	kg
21.04	Sauces; mixed condiments and mixed seasoning:		
21.04.1	Tomato ketchup and tomato sauce.....	30%	kg
21.04.9	Other:		
21.04.91	Mayonnaise	30%	kg
21.04.92	Onion salt	30%	kg
21.04.93	Garlic salt	30%	kg
21.04.94	Celery salt	30%	kg
21.04.95	Soya sauce	30%	kg
21.04.96	Worcester sauce.....	30%	kg
21.04.97	Salad Cream	30%	kg
21.04.98	Salad dressing	30%	kg
21.04.99	Other	30%	kg
21.05	Soups and broths, in liquid, solid or powder form; homogenised composite food preparations:		
21.05.1	Soups and broths, liquid.....	30%	kg
21.05.2	Soups and broths, in solid or powder form.....	30%	kg
21.05.3	Homogenised composite food preparations.....	30%	kg
21.06	Natural yeasts (active or inactive); prepared baking powders:		
21.06.1	Natural yeasts (active or inactive):		
21.06.11	Bakers' yeast	30%	kg
21.06.12	Dried yeast (known as "inactive yeasts")	30%	kg
21.06.13	Brewery and Distillery yeast.....	30%	kg
21.06.19	Other	30%	kg
21.06.2	Prepared baking powder.....	30%	kg
21.07	Food preparations not elsewhere specified or included:		
21.07.1	Infant food admitted as such by the Comptroller of Customs and Excise.....	Free	kg

CHAPTER 21—*Continued*

Miscellaneous Edible Preparations—*Continued*

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
21.07.2	Flavoured or coloured sugar syrups.....	45%	kg
21.07.3	Corn:		
21.07.31	Canned corn	30%	kg
21.07.32	Frozen corn	30%	kg
21.07.4	Peanut butter	45%	kg
21.07.5	Flavouring preparations for making beverages...	30%	kg
21.07.6	Ice cream powder	30%	kg
21.07.7	Ice cream	30%	kg
21.07.8	Preparations consisting of saccharin and a food-stuff, used for sweetening purposes.....	30%	kg
21.07.9	Other	30%	kg

CHAPTER 22

Beverages, Spirits and Vinegar

CHAPTER 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 test by Sikes's hydrometer.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
22.01	Waters, including spa waters and aerated waters; ice and snow:		
22.01.1	Aerated waters	30%	litre and kg
22.01.9	Other	30%	kg
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:		
22.02.1	Aerated beverages.....	30%	litre and kg
22.02.2	Preparations containing cocoa.....	45%	litre and kg
22.02.9	Other	30%	litre and kg

CHAPTER 22—Continued

Beverages, Spirits and Vinegar—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
22.03	Beer made from malt:		
22.03.1	Beer	\$12.00 per gal.	gal.
22.03.2	Stout	\$12.00 per gal.	gal.
22.03.9	Other	\$12.00 per gal.	gal.
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	\$1.32 per litre	litre and kg
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:		
22.05.1	Grape must	\$1.32 per litre	litre and kg
22.05.2	Sparkling wines	\$5.50 per litre	litre and kg
22.05.9	Other wines	\$2.64 per litre	litre and kg
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	\$2.64 per litre	litre and kg
22.07	Other fermented beverages (for example, cider, perry and mead):		
22.07.1	Cider	\$2.64 per litre	litre and kg
22.07.2	Perry	\$2.64 per litre	litre and kg
22.07.3	Wines, other than juices of fresh grapes	\$2.64 per litre	litre and kg
22.07.9	Other	\$2.64 per litre	litre and kg
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 140° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:		
22.08.1	Denatured spirits	\$6.00 per gal.	gal.
22.08.9	Other	\$65.00 per gal.	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	Whisky:		
22.09.11	In bottle of a strength not exceeding 80 per cent proof spirit	\$53.00 per gal.	gal.
22.09.19	Other	\$60.00 per p. gal.	p. gal.
22.09.2	Brandy:		
22.09.21	In bottle of a strength not exceeding 80 per cent proof spirit	\$52.00 per gal.	gal.
22.09.29	Other	\$61.00 per p. gal.	p. gal.
22.09.3	Rum:		
22.09.31	In bottle of a strength not exceeding 80 per cent proof spirit	\$59.00 per gal.	gal.
22.09.39	Other	\$71.00 per p. gal.	p. gal.
22.09.4	Gin:		
22.09.41	In bottle of a strength not exceeding 80 per cent proof spirit	\$56.00 per gal.	gal.

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CHAPTER 22—*Continued*

Beverages, Spirits and Vinegar—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
22.09.49	Other.....	\$65.00 per p. gal.	p. gal.
22.09.5	Vodka.....	\$65.00 per gal.	gal.
22.09.9	Other:		
22.09.91	Cordials and liqueurs.....	\$65.00 per gal.	gal.
22.09.92	Aromatic bitters used as a flavouring agent for food and beverages.....	\$5.00 per gal.	gal.
22.09.93	Other aromatic bitters.....	\$65.00 per gal.	gal.
22.09.99	Other.....	\$65.00 per gal.	gal.
22.10	Vinegar and substitutes for vinegar.....	30%	litre and kg

CHAPTER 23

Residues and Waste from the Food Industries; prepared Animal Fodder

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves.....	Free	tonne
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables:		
23.02.1	Of rice.....	Free	tonne
23.02.2	Of maize.....	Free	tonne
23.02.3	Of wheat.....	Free	tonne
23.02.4	Of other cereals.....	Free	tonne
23.02.5	Of leguminous vegetables.....	Free	tonne
23.03	Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues:		
23.03.1	Bagasse.....	Free	tonne
23.03.9	Other.....	Free	tonne
23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils:		
23.04.1	Of soya beans.....	Free	tonne
23.04.2	Of ground-nuts.....	Free	tonne
23.04.3	Of cotton seeds.....	Free	tonne
23.04.4	Of linseed.....	Free	tonne

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CHAPTER 23—Continued

Residues and Waste from the Food Industries; prepared Animal Fodder—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
23.04.5	Of sunflower seeds	Free	tonne
23.04.6	Of palm nuts or kernels.....	Free	tonne
23.04.7	Of coconut (copra)	Free	tonne
23.04.8	Of rape or colza seeds	Free	tonne
23.04.9	Other	Free	tonne
23.05	Wine Lees; argol	Free	tonne
23.06	Products of vegetable origin of a kind used for animal food, not elsewhere specified or included:		
23.06.1	Pea and bean pods.....	Free	tonne
23.06.9	Other	Free	tonne
23.07	Sweetened forage; other preparations of a kind used in Animal feeding:		
23.07.1	Food for pets	30%	kg
23.07.2	Poultry feed	Free	tonne
23.07.3	Cattle feed	Free	tonne
23.07.4	Pig feed	Free	tonne
23.07.9	Other	Free	tonne

CHAPTER 24

Tobacco

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
24.01	Unmanufactured tobacco; tobacco refuse:		
24.01.1	Tobacco, not stripped	\$6.61 per kg	kg
24.01.2	Tobacco, wholly or partly stripped	\$6.61 per kg	kg
24.01.3	Tobacco refuse	\$6.61 per kg	kg
24.02	Manufactured tobacco; tobacco extracts and essences:		
24.02.1	Cigars and cheroots; cigarillos	\$44.09 per kg	kg
24.02.2	Cigarettes	\$44.09 per kg	kg
24.02.3	Snuff	\$26.46 per kg	kg
24.02.9	Other		
24.02.91	Smoking and chewing tobacco	\$33.07 per kg	kg
24.02.99	Other	\$33.07 per kg	kg

SECTION V

MINERAL PRODUCTS

CHAPTER 25

Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement

CHAPTER NOTES.

1. Except where their context or Note 3 to this Chapter otherwise require, 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 crystals (other than optical elements) weighing not less than, 2.5 g each, of sodium chloride or of magnesium oxide, of heading No. 38.19; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01); or
 - (h) Writing or drawing chalks, tailors' or billiards chalks (heading No. 98.05).
3. Heading No. 25.32 is to be taken to apply, *inter alia*, to: earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; 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; strontianite (whether or not calcined), other than strontium oxide; broken pottery.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical 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 2.5 kg	35%	kg
25.01.2	Pure sodium chloride; salt liquors; sea water.....	5%	kg
25.01.3	Rock salt; sea salt	5%	tonne
25.01.9	Other.....	20%	tonne
25.02	Unroasted iron pyrites	Free	tonne
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	20%	tonne
25.04	Natural graphite	Free	tonne

CHAPTER 25—Continued

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

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01	15%	tonne
25.06	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing	10%	tonne
25.07	Clay (for example, kaolin and bentonite), and alusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite; chamotte and dinas earths.....	15%	tonne
25.08 [25.09]	Chalk.....	Free	tonne
25.10	Natural calcium phosphates, natural aluminium, calcium phosphates, apatite and phosphatic chalk:		
25.10.1	Unground.....	Free	tonne
25.10.2	Ground	Free	tonne
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide:		
25.11.1	Raw barytes.....	5%	tonne
25.11.9	Other	25%	tonne
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 one or less ...	Free	tonne
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.....	Free	tonne
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing	Free	tonne
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.....	20%	tonne
25.16	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	25%	tonne

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CHAPTER 25—*Continued*

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

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
25.17	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.....	25%	tonne
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)	25%	tonne
25.19	Natural magnesium carbonate (magnesite; fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not chemically pure.....	5%	tonne
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:		
25.20.1	Gypsum	10%	tonne
25.20.2	Anhydrite.....	10%	tonne
25.20.9	Other	10%	tonne
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	15%	tonne
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide:		
25.22.1	Quicklime (white lime).....	10%	tonne
25.22.9	Other	10%	tonne
25.23	Portland cement, ciment fondu, slag cement supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker:		
25.23.1	Portland cement:		
25.23.11	Building cement (grey).....	30%	tonne
25.23.12	Oilwell cement	30%	tonne
25.23.19	Other	30%	tonne
25.23.9	Other	30%	tonne
25.24	Asbestos	Free	tonne
[25.25]			
25.26	Mica, including splittings; mica waste.....	Free	tonne
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc:		

CHAPTER 25—Continued

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

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
25.27.1	Talc	Free	tonne
25.27.9	Other	Free	tonne
25.28	Natural cryolite and natural chiolite	Free	tonne
[25.29]			
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 per cent of H₃BO₃ calculated on the dry weight	Free	tonne
25.31	Felspar, leucite, nepheline and nepheline syenite; flourspar	Free	tonne
25.32	Mineral substances not elsewhere specified or included	Free	tonne

CHAPTER 26

Metallic Ores, Slag and Ash

CHAPTER NOTES.

1. This Chapter does not cover:

- (a) Slag and similar industrial waste prepared as macadam (heading No. 25.17);
- (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);
- (c) Basic slag of Chapter 31;
- (d) Slag wool, rock or similar mineral wools (heading No. 68.07);
- (e) Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls and other waste and scrap, of precious metal (heading No. 71.11); or
- (f) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. 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.

3. 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	Description of Goods	Rate of Duty	Units for Statistical Classification
26.01	Metallic ores and Concentrates and roasted iron pyrites:		
26.01.11	Roasted iron pyrites	Free	tonne
26.01.12	Iron ores and concentrates, non-agglomerated	Free	tonne
26.01.13	Iron ore agglomerates	Free	tonne
26.01.14	Copper ores and concentrates	Free	tonne
26.01.15	Nickel ores and concentrates	Free	tonne
26.01.16	Bauxite (aluminium ores) and concentrates.....	Free	tonne
26.01.17	Lead ores and concentrates	Free	tonne
26.01.21	Zinc ores and concentrates.....	Free	tonne
26.01.22	Tin ores and concentrates	Free	tonne
26.01.23	Manganese ores and concentrates	Free	tonne
26.01.24	Chromium ores and concentrates.....	Free	tonne
26.01.25	Tungsten ores and concentrates.....	Free	tonne
26.01.26	Ores and concentrates of titanium, vanadium, molybdenum, tantalum, zirconium and niobium.....	Free	tonne
26.01.27	Ores and concentrates of uranium and thorium	Free	tonne
26.01.29	Ores and concentrates of other base metals	Free	tonne
26.01.3	Ores and concentrates of precious metals:		
26.01.31	Of silver	Free	tonne
26.01.32	Of gold.....	Free	tonne
26.01.39	Other.....	Free	tonne
26.02	Slag, dross, scalings and similar waste from the manufacture of iron or steel	Free	tonne
26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds	Free	tonne
26.04	Other slag and ash, including kelp	Free	tonne

CHAPTER 27

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

CHAPTER NOTES.

1. This Chapter does not cover:

- (a) Separate chemically defined organic compounds, other than chemically pure methane and propane which are to be classified in heading No. 27.11;
- (b) Medicaments falling within heading No. 30.03; or
- (c) Mixed unsaturated hydrocarbons falling within heading No. 33.01, 33.04 or 38.07.

2. 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

CHAPTER 27—Continued

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

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.

3. 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.
4. 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.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal:		
27.01.1	Anthracite	Free	tonne
27.01.2	Other coal	Free	tonne
27.01.9	Other	Free	tonne
27.02	Lignite, whether or not agglomerated:		
27.02.1	Lignite, not agglomerated	Free	tonne
27.02.2	Lignite, agglomerated	Free	tonne
27.03	Peat (including peat litter), whether or not agglomerated:		
27.03.1	Peat, not agglomerated	Free	tonne
27.03.2	Peat, agglomerated	Free	tonne
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon:		
27.04.1	Retort carbon	Free	tonne
27.04.2	Coke and semi-coke of coal	Free	tonne
27.04.3	Coke and semi-coke of lignite or of peat	Free	tonne
[27.05]			
27.05 bis	Coal gas, water gas, producer gas, and similar gases	25%	kg
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products	5%	kg
27.07	Oils and other products of the distillation of high temperature coal tar; similar products as defined in note 2 to this chapter:		
27.07.1	Gasolene blending preparations	10%	m ³ and tonne
27.07.9	Other	10%	kg
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars:		
27.08.1	Pitch	10%	tonne
27.08.2	Pitch coke	10%	tonne

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

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
27.09	Petroleum oils and oils obtained from bituminous minerals, crude:		
27.09.1	Imported under the processing agreement.....	5%	m ³ and tonne
27.09.9	Other	5%	m ³ and tonne
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70 per cent by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:		
	Partly refined petroleum including topped crudes:		
27.10.1			
27.10.11	Imported under the processing agreement.....	10%	m ³ and tonne
27.10.19	Other	10%	m ³ and tonne
27.10.2	Lubricating oils:		
27.10.21	For industrial machinery and road transport vehicles.....	\$0.11 per litre	litre and tonne
27.10.29	Other	\$0.11 per litre	litre and tonne
27.10.3	Motor spirit and other light oils and preparations:		
27.10.31	Aviation spirit of 100 octane and over exported under the processing agreement.....	\$109.99 per m ³	m ³ and tonne
27.10.32	Other aviation spirit of 100 octane and over.....	\$109.99 per m ³	m ³ and tonne
27.10.33	Aviation spirit under 100 octane exported under the processing agreement.....	\$109.99 per m ³	m ³ and tonne
27.10.34	Other aviation spirit under 100 octane.....	\$109.99 per m ³	m ³ and tonne
27.10.35	Gasolene exported under the processing agreement	\$109.99 per m ³	m ³ and tonne
27.10.36	Other gasolene	\$109.99 per m ³	m ³ and tonne
27.10.37	Spirit type (gasolene type) jet fuel:		
27.10.371	Exported under the processing agreement....	\$109.99 per m ³	m ³ and tonne
27.10.379	Other	\$109.99 per m ³	m ³ and tonne
27.10.38	Other motor spirit	\$109.99 per m ³	m ³ and tonne
27.10.39	Other.....	\$109.99 per m ³	m ³ and tonne
27.10.4	Kerosene and other medium oils and preparations:		
27.10.41	Kerosene type jet fuel exported under the processing agreement	\$65.99 per m ³	m ³ and tonne
27.10.42	Other kerosene type jet fuel	\$65.99 per m ³	m ³ and tonne
27.10.43	Illuminating kerosene exported under the processing agreement	\$65.99 per m ³	m ³ and tonne
27.10.44	Other illuminating kerosene	\$65.99 per m ³	m ³ and tonne
27.10.45	Vapourising oils or white spirit exported under the processing agreement	\$65.99 per m ³	m ³ and tonne
27.10.46	Other vapourising oil or white spirit	\$65.99 per m ³	m ³ and tonne
27.10.49	Other:		
27.10.491	Exported under the processing agreement	\$65.99 per m ³	m ³ and tonne
27.10.499	Other.....	\$65.99 per m ³	m ³ and tonne

CHAPTER 27—Continued

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

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
27.10.5	Gas oils:		
27.10.51	Diesel oil exported under the processing agreement.....	\$65.99 per m ³	m ³ and tonne
27.10.52	Other diesel oil.....	\$65.99 per m ³	m ³ and tonne
27.10.53	Other, exported under the processing agreement.....	\$65.99 per m ³	m ³ and tonne
27.10.59	Other.....	\$65.99 per m ³	m ³ and tonne
27.10.6	Fuel oils, not elsewhere specified:		
27.10.61	Bunker "C" grade fuel oil exported under the processing agreement	\$65.99 per m ³	m ³ and tonne
27.10.62	Other Bunker "C" grade fuel oil	\$65.99 per m ³	m ³ and tonne
27.10.63	Other, exported under the processing agreement.....	\$65.99 per m ³	m ³ and tonne
27.10.69	Other.....	\$65.99 per m ³	m ³ and tonne
27.10.9	Other:		
27.10.91	Lubricating greases	25%	kg
27.10.99	Other:		
27.10.991	Liquids for hydraulic brakes	25%	kg
27.10.992	Transformer oil	25%	kg
27.10.993	Non-lubricating oils.....	25%	kg
27.10.999	Other.....	25%	kg
27.11	Petroleum gases and other gaseous hydrocarbons:		
27.11.1	Liquefied butane and propane	25%	kg
27.11.2	Other liquefied gaseous hydrocarbons	25%	kg
27.11.9	Other.....	25%	kg
27.12	Petroleum Jelly.....	30%	kg
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured:		
27.13.1	Paraffin wax	5%	kg
27.13.9	Other.....	5%	kg
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals:		
27.14.1	Petroleum coke	5%	tonne
27.14.2	Petroleum bitumen	30%	tonne
27.14.9	Other.....	30%	tonne
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands.....	25%	tonne
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 mastic, cut-backs):		
27.16.1	Cut-backs	30%	tonne
27.16.9	Other.....	30%	tonne
27.17	Electric Current	Free	kW h

SECTION VI

PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

SECTION NOTES.

1. (a) The following goods (other than radioactive ores) are to be classified in Chapter 28 and in no other Chapter of the Tariff: 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, proteinate, 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 the Tariff.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall within the present Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (i) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (ii) imported together; and
 - (iii) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

CHAPTER 28

Inorganic Chemicals; Organic and Inorganic Compounds of Precious Metals, of Rare Earth Metals, of Radio-active Elements and of Isotopes

CHAPTER 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 U 235, 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;

CHAPTER 28—*Continued***Inorganic Chemicals; Organic and Inorganic Compounds of Precious Metals, of Rare Earth Metals, of Radio-active Elements and of Isotopes—*Continued***

- (xi) Dithionites stabilised with organic substances;
 - (xii) Earth colours containing not less than seventy per cent by weight of combined iron evaluated as Fe_2O_3 ;
 - (xiii) Ferro-phosphorus containing fifteen per cent or more by weight of phosphorus and phosphor copper containing more than eight per cent 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 U 235;
 - (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 (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;

CHAPTER 28—*Continued***Inorganic Chemicals; Organic and Inorganic Compounds of Precious Metals, of Rare Earth Metals, of Radio-active Elements and of Isotopes—*Continued***

- (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 per cent 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 and magnesium oxide whether or not chemically pure, and other 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;
- (e) Artificial graphite (heading No. 38.01); 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; cultured crystals (other than optical elements) weighing not less than two and a half grammes each, or the halides of the alkali or of the alkaline-earth metals, of heading No. 38.19;
- (f) Precious or semi-precious stones, (natural, synthetic or reconstructed) or dust or powder of such stones (heading Nos. 71.02 to 71.04), and precious metals and precious metal alloys falling within Chapter 71;
- (g) The metals, whether or not chemically pure, and metal alloys, falling within any heading of Section XV; or
- (h) Optical elements, for example, of the halides of the alkali or of the alkaline-earth metals (heading No. 90.01).

4-7. Omitted.

8. Chemical elements (for example, silicone and selenium) doped for use in electronics are to be classified in the present Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.19.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
28.01/58	Chemical elements, inorganic chemical compounds and other products specified in notes 1 and 2 to the present Chapter:		
28.00.11	Sulphuric acid other than for chemical analysis...	45%	kg
28.00.12	Ammonia, anhydrous	30%	kg

CHAPTER 28—Continued

Inorganic Chemicals; Organic and Inorganic Compounds of Precious Metals, of Rare Earth Metals, of Radio-active Elements and of Isotopes—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
28.00.13	Ammonia, in aqueous solution.....	30%	kg
28.00.14	Aluminium sulphate.....	45%	kg
28.00.21	Oxygen	5%	kg
28.00.22	Nitrogen	5%	kg
28.00.23	Hydrogen and rare gases.....	5%	kg
28.00.24	Chlorine	5%	kg
28.00.25	Sulphur, sublimed or precipitated, colloidal sulphur	5%	kg
28.00.26	Carbon (including carbon black).....	5%	kg
28.00.29	Chemical elements, not elsewhere specified.....	5%	kg
28.00.31	Hydrochloric and chlorosulphuric acids.....	5%	kg
28.00.32	Sulphuric acid for chemical analysis.....	20%	kg
28.00.33	Nitric acid, sulphonitric acids.....	5%	kg
28.00.34	Sulphur dioxide.....	5%	kg
28.00.35	Carbon dioxide.....	5%	kg
28.00.36	Nitrous oxide.....	5%	kg
28.00.37	Oleum	5%	kg
28.00.39	Inorganic acids and oxygen compounds of non-metals, not elsewhere specified.....	5%	kg
28.00.4	Halogen and sulphur compounds of non-metals...	5%	kg
28.00.51	Aluminium oxide (alumina).....	5%	kg
28.00.52	Aluminium hydroxide.....	5%	kg
28.00.61	Zinc oxide and zinc peroxide.....	5%	kg
28.00.62	Titanium oxides.....	5%	kg
28.00.63	Lead oxides, red lead and orange lead.....	5%	kg
28.00.64	Iron oxides and hydroxides; earth colours containing 70 per cent or more by weight of combined iron evaluated as Fe_2O_3	5%	kg
28.00.65	Metallic oxides of chromium, manganese and cobalt	5%	kg
28.00.66	Sodium hydroxide (caustic soda), solid.....	5%	kg
28.00.67	Sodium hydroxide in aqueous solution.....	5%	kg
28.00.68	Potassium hydroxide; peroxides of sodium or potassium	5%	kg
28.00.69	Inorganic bases and metallic oxides, hydroxides and peroxides, not elsewhere specified.....	5%	kg
28.00.71	Sodium sulphate	5%	kg
28.00.72	Sodium hydrogen sulphate and sodium pyrosulphate	5%	kg
28.00.73	Copper sulphate.....	5%	kg
28.00.74	Magnesium sulphate.....	5%	kg
28.00.75	Other sulphates (including alums) and persulphates	5%	kg
28.00.76	Neutral sodium carbonate (soda ash).....	5%	kg
28.00.77	Other carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate.....	5%	kg
28.00.78	Salts of metallic acids, organic and inorganic compounds of precious metals.....	5%	kg
28.00.79	Metallic salts and peroxysalts of inorganic acids, not elsewhere specified.....	5%	kg
28.00.81	Hydrogen peroxide	5%	kg
28.00.82	Calcium carbide.....	5%	kg

CHAPTER 28—*Continued***Inorganic Chemicals; Organic and Inorganic Compounds of Precious Metals, of Rare Earth Metals, of Radio-active Elements and of Isotopes—*Continued***

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
28.00.83	Other carbides	5%	kg
28.00.89	Inorganic chemical compounds, not elsewhere specified	5%	kg
28.00.9	Radioactive and associated materials.....	5%	kg

CHAPTER 29

Organic Chemicals

CHAPTER 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 compounds (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 phosphoaminolipines;
 - (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;

CHAPTER 29—Continued

Organic Chemicals—Continued

- (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;
- (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use;
- (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2. This Chapter does not 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 luminophores 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) Enzymes (heading No. 35.07);
- (h) Methylaldehyde, 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);
- (i) 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
- (j) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).

3-7 Omitted.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
29.01/45	Organic chemicals and other products mentioned in note 1 to the present chapter:		
29.00.11	Penicillins and their derivatives	Free	kg
29.00.12	Streptomycins and their derivatives	Free	kg
29.00.13	Tetracyclines and their derivatives	Free	kg
29.00.19	Antibiotics not elsewhere specified	Free	kg
29.00.21	Insulin	Free	kg

CHAPTER 29—Continued

Organic Chemicals—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
29.00.29	Hormones, natural and reproduced by synthesis; derivatives thereof, used primarily as hor- mones; other steroids used primarily as hormones, not elsewhere specified.....	Free	kg
29.00.31	Paludrin (or 1-(p-chlorophenyl)-5-isopropyl- biguanide hydrochloride).....	Free	kg
29.00.32	Organo-arsenic compounds.....	Free	kg
29.00.33	Heterocyclic compounds; nucleic acids.....	Free	kg
29.00.34	Quinine and all other alkaloids and their salts derived from cinchona bark but not including quinine compounded with other drugs.....	Free	kg
29.00.41	Acetylene	5%	kg
29.00.42	Other acyclic hydrocarbons.....	5%	kg
29.00.43	Cyclohexane	5%	kg
29.00.44	Benzene.....	5%	kg
29.00.45	Toluene	5%	kg
29.00.46	Xylenes	5%	kg
29.00.47	Styrene	5%	kg
29.00.48	Ethylbenzene.....	5%	kg
29.00.49	Other cyclic hydrocarbons.....	5%	kg
29.00.51	Halogenated derivatives of hydrocarbons.....	5%	kg
29.00.52	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons.....	5%	kg
29.00.61	Methyl alcohol (methanol).....	20%	kg
29.00.62	Other acyclic alcohols and the derivatives of acyclic alcohols.....	5%	kg
29.00.63	Cyclic alcohols and their derivatives.....	5%	kg
29.00.64	Phenols, phenol-alcohols and their derivatives...	5%	kg
29.00.65	Ethers, alcohol peroxides, ether peroxides, epoxides, acetals and hemiacetals and their derivatives.....	5%	kg
29.00.66	Acetone	5%	kg
29.00.67	Aldehyde-, ketone-, and quinone-function com- pounds, not elsewhere specified.....	5%	kg
29.00.71	Acetic acid.....	5%	kg
29.00.72	Citric acid	5%	kg
29.00.79	Carboxylic acids and their anhydrides, halides, peroxides and paracids and their derivatives, not elsewhere specified.....	5%	kg
29.00.81	Inorganic esters, their salts and their derivatives	5%	kg
29.00.82	Nitrogen-function compounds, not elsewhere specified	5%	kg
29.00.83	Other organo-inorganic compounds.....	5%	kg
29.00.84	Vitamins and provitamins.....	5%	kg
29.00.91	Vegetable alkaloids, natural and reproduced by synthesis, and their salts, esters and other derivatives, not elsewhere specified.....	5%	kg

CHAPTER 29—Continued

Organic Chemicals—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
29.00.92	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.....	5%	kg
29.00.99	Organic chemicals, not elsewhere specified	5%	kg

CHAPTER 30

Pharmaceutical Products

CHAPTER NOTES.

1. 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:

- (a) Products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses; or
- (b) 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.

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. 33.06);
- (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;

CHAPTER 30—Continued

Pharmaceutical Products—Continued

(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	Description of Goods	Rate of Duty	Units for Statistical 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	kg
30.02	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products:		
30.02.1	Antisera and microbial vaccines	Free	kg
30.02.9	Other.....	Free	kg
30.03	Medicaments (including veterinary medicaments):		
30.03.1	Antibiotics	Free	kg
30.03.2	Insulin.....	Free	kg
30.03.3	Quinine sulphate, quinine hydrochloride and quinine dihydrochloride, and all alkaloids (or salts thereof) derived from cinchona bark; but not including quinine compounded with other drugs	Free	kg
30.03.4	Paludrin (or 1-(p-chloropheny)-5- isopropylbi-guanide hydrochloride), atebrin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen diphosphate (or chloroquine diphosphate) and other products or preparations of the kind mainly used for the treatment of malaria	Free	kg
30.03.5	Salvarsan (or arsphenamine)	Free	kg
30.03.6	Other alkaloids or derivatives thereof:		
30.03.61	Narcotics (and derivatives and preparations) and other synthetic drugs to which the Dangerous Drugs Act applies (e.g. morphine, cocaine etc.)	15%	kg
30.03.69	Other.....	15%	kg
30.03.7	Other hormones or products with a hormone function:		
30.03.71	In salve or ointment form.....	15%	kg
30.03.79	In other forms	15%	kg

CHAPTER 30—Continued

Pharmaceutical Products—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
30.03.81	Vitamin preparations.....	15%	kg
30.03.82	Cod liver oil.....	15%	kg
30.03.9	Other:		
30.03.91	Analgesics (i.e., pain relieving drugs e.g. aspirin).....	15%	kg
30.03.92	Sulphur drug.....	15%	kg
30.03.93	Cough and cold preparations	15%	kg
30.03.94	Anti-acids	15%	kg
30.03.95	Antiseptics (including personal antiseptics, eyewashes, lotions, gargles)	15%	kg
30.03.96	Laxatives and carthartics	15%	kg
30.03.97	Anthelmintics (worm killers and worm expellants)	15%	kg
30.03.98	Tonics and blood purifiers.....	15%	kg
30.03.99	Other:		
30.03.991	Other salves and ointments	15%	kg
30.03.992	Local and general anaesthetics	15%	kg
30.03.993	Tranquillizers (including non-narcotic sedatives)	15%	kg
30.03.994	Medicated wine	15%	kg
30.03.995	Other medicaments containing spirits	15%	kg
30.03.999	Other.....	15%	kg
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:		
30.04.1	Bandages	15%	kg
30.04.2	Gauze	15%	kg
30.04.3	Adhesive plasters.....	15%	kg
30.04.9	Other.....	15%	kg
30.05	Other Pharmaceutical goods:		
30.05.1	Dental cement and fillings.....	15%	kg
30.05.9	Other.....	15%	kg

CHAPTER 31

Fertilisers

CHAPTER 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 per cent by weight of nitrogen;
- (ii) Ammonium nitrate, whether or not pure;

CHAPTER 31—Continued

Fertilisers—Continued

- (iii) Ammonium sulphonitrate, whether or not pure;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Calcium nitrate containing not more than 16 per cent by weight of nitrogen;
 - (vi) Calcium nitrate-magnesium nitrate, whether or not pure;
 - (vii) Calcium cyanamide containing not more than 25 per cent by weight of nitrogen, whether or not treated with oil;
 - (viii) Urea, whether or not pure.
- (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 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.
- (D) Liquid fertilisers consisting of the goods of sub-paragraphs 1(A)(ii) or (viii) above, or of mixture 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:
 - (i) Basic slag;
 - (ii) Disintegrated (calcined) calcium phosphates (thermophosphates and fused phosphates) and calcined natural aluminium calcium phosphates;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogen phosphate containing not less than 0.2 per cent 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 the heading No. 31.05:
- (A) Goods which answer to one or other of the descriptions given below;
 - (i) Crude natural potassium salts (for example, carnallite, kainite and sylvinit);
 - (ii) Crude potassium salts obtained by the treatment of residues of beet molasses;
 - (iii) Potassium chloride, whether or not pure, except as provided in Note 6(c) below;
 - (iv) Potassium sulphate containing not more than 52 per cent by weight of K_2O ;
 - (v) Magnesium sulphate-potassium sulphate containing not more than 30 per cent 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:
- (a) Animal blood of heading No. 05.15;

CHAPTER 31—Continued

Fertilisers—Continued

- (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 1(A), 2(A), 3(A) or 4 above); or
- (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading No. 38.19; optical elements of potassium chloride (heading No. 90.01).

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
31.01	Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated	Free	tonne
31.02	Mineral or chemical fertilisers, nitrogenous:		
31.02.1	Ammonium sulphate	\$14.76 per tonne	tonne
31.02.2	Ammonium nitrate	\$14.76 per tonne plus 15%	tonne
31.02.3	Urea	\$14.76 per tonne plus 15%	tonne
31.02.4	Sodium nitrate, natural	Free	tonne
31.02.5	Other ammonia based fertilisers	15%	tonne
31.02.9	Other:		
31.02.91	Ammonium sulphonitrate	Free	tonne
31.02.92	Sodium nitrate, chemical	Free	tonne
31.02.93	Calcium nitrate	Free	tonne
31.02.94	Calcium cyanamide	Free	tonne
31.02.99	Other	Free	tonne
31.03	Mineral or chemical fertilisers, phosphatic:		
31.03.1	Basic slag	Free	tonne
31.03.2	Superphosphates:		
31.03.21	Single	Free	tonne
31.03.22	Double	Free	tonne
31.03.23	Triple	Free	tonne
31.03.9	Other:		
31.03.91	Calcium hydrogen phosphate	Free	tonne
31.03.99	Other	Free	tonne
31.04	Mineral or chemical fertilisers, potassic:		
31.04.1	Potassium salts, crude natural	Free	tonne
31.04.9	Other:		
31.04.91	Potassium chloride	Free	tonne
31.04.92	Potassium sulphate	Free	tonne
31.04.99	Other	Free	tonne
31.05	Other fertilisers; goods of the present chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg:		
31.05.1	Goods of the present chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg:		
31.05.11	Ammonia-based fertilisers	20%	tonne
31.05.19	Other	5%	tonne
31.05.9	Other:		
31.05.91	Containing nitrogen, phosphorus and potassium	5%	tonne
31.05.92	Containing nitrogen and phosphorus	5%	tonne
31.05.93	Containing nitrogen and potassium	5%	tonne
31.05.99	Other	5%	tonne

CHAPTER 32

Tanning and Dyeing Extracts; Tannins and their Derivatives; Dyes, Colours, Paints and Varnishes; Putty, Fillers and Stoppings; Inks**CHAPTER NOTES.****1. This Chapter does not cover:**

- (a) 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
- (b) Tannates and other tannin derivatives of—
 - (i) products falling within headings Nos. 35.01 to 35.04; or
 - (ii) the provitamins, vitamins, hormones, 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 couplers for the production of azo dyes.**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 colloids) 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 per cent 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:**

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

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
32.01	Tanning extracts of vegetable origin; tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives;		
32.01.1	Tanning extracts of vegetable origin.....	5%	kg
32.01.2	Tannins(tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives	5%	kg
[32.02]			
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)...	5%	kg

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	Description of Goods	Rate of Duty	Units for Statistical Classification
32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin:		
32.04.1	Logwood extracts	5%	kg
32.04.2	Fustic extracts	5%	kg
32.04.9	Other	5%	kg
32.05	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of the kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo:		
32.05.1	Synthetic organic dyestuffs (including pigment dyestuffs)	5%	kg
32.05.9	Other	5%	kg
32.06	Colour lakes.....	5%	kg
32.07	Other colouring matter; inorganic products of a kind used as luminophores	5%	kg
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:		
32.08.1	Glass frit.....	5%	kg
32.08.9	Other	5%	kg
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; solutions as defined by Note 4 to this Chapter:		
32.09.1	Distempers, dry	30%	kg
32.09.2	Dyes or other colouring matter in forms or packings of a kind sold by retail	30%	kg
32.09.3	Ships' bottoms compositions	30%	kg
32.09.4	Water-thinned paints (emulsion paints or dispersion paints)	60%	kg
32.09.5	Enamels	60%	kg
32.09.6	Varnishes and lacquers:		
32.09.6.1	Varnishes.....	60%	kg
32.09.6.2	Lacquers	60%	kg
32.09.7	Other paints; solutions as defined in Note 4 to Chapter 32	60%	kg
32.09.8	Laundry blue	45%	kg
32.09.9	Other:		
32.09.9.1	Pigments in paint or enamel media	60%	kg
32.09.9.9	Other.....	45%	kg

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	Description of Goods	Rate of Duty	Units for Statistical Classification
32.10	Artists', students' and signboard painters' 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:		
32.10.1	In sets or outfits, with or without brushes, palettes or other accessories	15%	kg
32.10.9	Other	15%	kg
32.11	Prepared driers	25%	kg
32.12	Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements:		
32.12.1	Glaziers' putty:		
32.12.11	Linseed oil putty	25%	kg
32.12.19	Other	25%	kg
32.12.2	Grafting putty (motor body filler)	25%	kg
32.12.3	Painters' fillings	25%	kg
32.12.9	Other	25%	kg
32.13	Writing ink, printing ink and other inks:		
32.13.1	Printing ink	5%	kg
32.13.9	Other:		
32.13.91	Writing and drawing ink	25%	kg
32.13.99	Other	25%	kg

CHAPTER 33

Essential Oils and Resinoids; Perfumery, Cosmetics and Toilet Preparations

CHAPTER 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.

CHAPTER 33—Continued

Essential Oils and Resinoids; Perfumery, Cosmetics and Toilet Preparations—Continued

2. The expression "perfumery, cosmetics and toilet preparations" in 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 aqueous distillates and aqueous solutions of essential oils), 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	Description of Goods	Rate of Duty	Units for Statistical Classification
33.01	Essential oils (terpeneless or not); concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration; terpenic by-products of the deterpenation of essential oils:		
33.01.1	Essential oils (terpeneless or not):		
33.01.11	Bay oil	25%	kg
33.01.12	Clove oil	25%	kg
33.01.13	Grapefruit oil.....	25%	kg
33.01.14	Lemon oil	25%	kg
33.01.15	Lime oil.....	25%	kg
33.01.16	Orange oil.....	25%	kg
33.01.17	Nutmeg oil	25%	kg
33.01.18	Pimento oil.....	25%	kg
33.01.19	Other.....	10%	kg
33.01.9	Other:		
33.01.91	Terpenic by-products of deterpenation of essential oils		
33.01.92	Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration.....	10%	kg
33.01.99	Other.....	10%	kg
[33.02]			
[33.03]			
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	15%	kg
[33.05]			
33.06	Perfumery, cosmetics and toilet preparations; aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses:		

CHAPTER 33—Continued

Essential Oils and Resinoids; Perfumery, Cosmetics and Toilet Preparations—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
33.06.1	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	20%	kg
33.06.2	Bay rum	70%	litre and kg
33.06.3	Shampoo, tooth-paste and tooth powder (including dental powder and dental soap):		
33.06.31	Shampoo	35%	kg
33.06.32	Tooth-paste	35%	kg
33.06.39	Other	35%	kg
33.06.4	Perfumes and toilet waters	50%	litre and kg
33.06.5	Cosmetics and other products for the care of the skin:		
33.06.51	Face and body powders	50%	kg
33.06.52	Deodorants	50%	kg
33.06.59	Other	50%	kg
33.06.6	Manicure preparations	50%	kg
33.06.7	Products for care of the hair (excluding shampoo):		
33.06.71	Hair creams and hair oils	50%	kg
33.06.72	Hair dyes	50%	kg
33.06.79	Other	50%	kg
33.06.9	Other:		
33.06.91	Shaving cream	50%	kg
33.06.99	Other	50%	kg

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"

CHAPTER NOTES.

- This Chapter does not cover:
 - Separate chemically defined compounds; or
 - Dentifrices, shaving creams or shampoos containing soap or organic surface-active agents (heading No. 33.06).
- 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".

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

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 ten or more waxes, and containing fats, resins, mineral substances or other materials.

The heading is to be taken not to apply to:

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

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical 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:		
34.01.1	Household soap:		
34.01.11	Powders, flakes or granules.....	45%	kg
34.01.12	Cakes, tablets or bars.....	45%	kg
34.01.13	Liquid or semi-solid.....	45%	kg
34.01.19	Other	45%	kg
34.01.2	Toilet soap:		
34.01.21	Cakes or tablets.....	45%	kg
34.01.22	Liquid or semi-solid.....	45%	kg
34.01.29	Other	45%	kg
34.01.3	Medicated soap	45%	kg
34.01.9	Other	45%	kg
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:		
34.02.1	Organic surface-active agents.....	30%	kg
34.02.9	Other:		
34.02.91	Containing soap.....	30%	kg
34.02.99	Other	30%	kg
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 per cent or more by weight of petroleum oils or of oils obtained from bituminous minerals	5%	kg
34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents	5%	kg

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	Description of Goods	Rate of Duty	Units for Statistical Classification
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:		
34.05.1	Polishes and creams for footwear	25%	kg
34.05.2	Polishes and creams for furniture or floors	25%	kg
34.05.9	Other:		
34.05.91	Polishes and creams for leather goods (except footwear)	25%	kg
34.05.92	Metal polishes	25%	kg
34.05.93	Scouring powders	25%	kg
34.05.99	Other	25%	kg
34.06	Candles, tapers, night-lights and the like:		
34.06.1	Candles	30%	kg
34.06.9	Other	30%	kg
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, horse-shoe shapes, sticks and similar forms:		
34.07.1	Modelling pastes	25%	kg
34.07.9	Other	15%	kg

CHAPTER 35

Albuminoidal Substances; Glues, Enzymes

CHAPTER NOTES.

1. This Chapter does not cover:

- (a) Yeasts (heading No. 21.06);
- (b) Medicaments (heading No. 30.03);
- (c) Enzymatic preparations for pre-tanning (heading No. 32.03);
- (d) Enzymatic soaking or washing preparations and other products of Chapter 34; or
- (e) Gelatin 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 per cent.

Such products with a reducing sugar content exceeding 10 per cent fall in heading No. 17.02.

CHAPTER 35—Continued

Albuminoidal Substances; Glues; Enzymes—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
35.01	Casein, caseinates and other casein derivatives; casein glues:		
35.01.1	Casein.....	10%	kg
35.01.2	Casein glues	10%	kg
35.01.9	Other.....	10%	kg
35.02	Albumins, albuminates and other albumin derivatives:		
35.02.1	Albumins.....	10%	kg
35.02.9	Other.....	10%	kg
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:		
35.03.1	Gelatin.....	10%	kg
35.03.2	Isinglass.....	10%	kg
35.03.3	Fish glue.....	10%	kg
35.03.4	Glues, derived from bones, hides, nerves, tendons or similar products	10%	kg
35.03.9	Other.....	10%	kg
35.04	Peptones and other protein substances (excluding enzymes of heading No. 35.07) and their derivatives; hide powder, whether or not chromed.....	10%	kg
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues	10%	kg
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:		
35.06.1	Put up for sale by retail in packages not exceeding a net weight of 1 kg.....	25%	kg
35.06.9	Other.....	25%	kg
35.07	Enzymes; prepared enzymes not elsewhere specified or included:		
35.07.1	Enzymes.....	5%	kg
35.07.2	Prepared enzymes not elsewhere specified or included:		
35.07.21	For tenderising meat.....	30%	kg
35.07.29	Other.....	15%	kg

CHAPTER 36

Explosives; Pyrotechnic Products; Matches; Pyrophoric Alloys; certain Combustible Preparations

CHAPTER NOTES.

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2(a) or (b) below.
2. The expression "articles of combustible materials" in heading No. 36.08 is to be taken to apply only to:
 - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - (b) Liquid fuels (for example, petrol) of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 cm³; and
 - (c) Resin torches, firelighters and the like.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
36.01	Propellant powders.....	5%	kg
36.02	Prepared explosives, other than propellant powders	5%	kg
[36.03]			
36.04	Safety fuses; detonating fuses; percussion and detonating caps; igniters; detonators:		
36.04.1	Safety fuses; detonating fuses	5%	kg
36.04.9	Other	5%	kg
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets):		
36.05.1	Rain rockets	60%	kg
36.05.2	Warning and distress signals	60%	kg
36.05.9	Other	60%	kg
36.06	Matches (excluding bengal matches):		
36.06.1	In containers of 60 matches or less	\$5.56 per hundred containers	hundred containers and kg
36.06.2	In containers of more than 60 matches	\$0.93 per thousand matches	thousand matches and kg
[36.07]			
36.08	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials:		
36.08.1	Ferro-cerium and other pyrophoric alloys in all forms	35%	kg
36.08.2	Articles of combustible materials.....	35%	kg

CHAPTER 37

Photographic and Cinematographic Goods

CHAPTER NOTES.

1. This Chapter does not cover waste or scrap materials.
2. Heading No. 37.08 is to be taken to apply only to:
 - (a) Chemical products mixed or compounded for photographic uses (for example, sensitised emulsions, developers and fixers); and
 - (b) Unmixed substances suitable for such uses and put up in measured portions or put up for sale by retail in a form ready for use.

The heading does not apply to photographic pastes or gums, varnishes or similar products.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth	30%	kg
37.02	Film in rolls, sensitised, unexposed, perforated or not:		
37.02.1	Cinematograph film	30%	kg
37.02.9	Other	30%	kg
37.03	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed	30%	kg
37.04	Sensitised plates and film, exposed but not developed, negative or positive	30%	kg
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive	30%	kg
[37.06]			
37.07	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, negative or positive:		
37.07.1	Cinematograph film, exposed and developed, consisting only of sound track, negative or positive	\$1.64 per 100 metres	metre and kg
37.07.9	Other:		
37.07.91	News	\$1.64 per 100 metres	metre and kg
37.07.92	Advertising	\$1.64 per 100 metres	metre and kg
37.07.93	Commercial (cinema)	\$1.64 per 100 metres	metre and kg
37.07.94	Cultural, educational and industrial	\$1.64 per 100 metres	metre and kg
37.07.99	Other	\$1.64 per 100 metres	metre and kg
37.08	Chemical products and flashlight materials, of a kind and in a form suitable for use in photography	25%	kg

CHAPTER 38

Miscellaneous Chemical Products

CHAPTER 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, rat poisons, herbicides, anti-sprouting products, plant-growth regulators 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 the Tariff:

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

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
38.01	Artificial graphite; colloidal graphite, other than suspensions in oil.....	5%	kg
[38.02]			
38.03	Activated carbon; activated natural mineral products; animal black, including spent animal black:		
38.03.1	Animal black, including spent animal black.....	5%	kg
38.03.2	Activated carbon	5%	kg
38.03.3	Activated natural mineral products	5%	kg
[38.04]			
38.05	Tall oil.....	5%	litre and kg
38.06	Concentrated sulphite lye.....	5%	kg

CHAPTER 38—Continued

Miscellaneous Chemical Products—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
38.07	Spirits of turpentine (gum, wood and sulphate) and other turpeneic solvent produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oil" not rich in terpineol).....	5%	litre and kg
38.08	Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils.....	5%	kg
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; 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:		
38.09.1	Wood tar; wood tar oil whether or not deoiled and wood creosote	5%	litre and kg
38.09.2	Vegetable pitch of all kinds	5%	litre and kg
38.09.3	Cobblers' wax.....	5%	kg
38.09.9	Other	5%	litre and kg
[38.10]			
38.11	Disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, plant-growth regulators and similar products, put up in forms or packings for sale by retail or as preparations or articles (for example, sulphur-treated bands, wicks and candles, Fly-papers):		
38.11.1	Put up in forms or packings for sale by retail:		
38.11.11	Disinfectants.....	15%	kg
38.11.12	Insecticides	15%	kg
38.11.13	Fungicides	15%	kg
38.11.14	Herbicides	15%	kg
38.11.19	Other	15%	kg
38.11.9	Other:		
38.11.91	Disinfectants.....	10%	kg
38.11.92	Insecticides	10%	kg
38.11.93	Fungicides	10%	kg
38.11.94	Herbicides	10%	kg
38.11.99	Other	10%	kg
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:		
38.12.1	Prepared mordants	5%	kg
38.12.9	Other	5%	kg

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CHAPTER 38—*Continued*

Miscellaneous Chemical Products—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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	5%	kg
38.14	Anti-knock preparations, oxidation inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils	5%	kg
38.15	Prepared rubber accelerators.....	5%	kg
38.16	Prepared culture media for development of micro-organisms	5%	kg
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Free	kg
38.18	Composite solvents and thinners for varnishes and similar products:		
38.18.1	Thinners for varnishes and similar products.....	10%	kg
38.18.2	Composite solvents	10%	kg
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:		
38.19.1	Ammoniacal gas liquors and spent oxide produced in coal gas purification.....	5%	kg
38.19.2	Refractory cements, mortars and similar compositions	15%	kg
38.19.3	Compound catalysts.....	15%	kg
38.19.4	Hydraulic fluid	30%	kg
38.19.9	Other	15%	kg

SECTION VII

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

SECTION NOTE.

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

- (i) Having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
- (ii) imported together; and
- (iii) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

CHAPTER 39

Artificial Resins and Plastic Materials, Cellulose Esters and Ethers; articles thereof

CHAPTER 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 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 (machines and mechanical or electrical appliances);
- (k) Parts of aircraft or vehicles falling within Section XVII;
- (l) Optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90;
- (m) Articles falling within Chapter 91 (for example, clock or watch cases);
- (n) Musical instruments or parts thereof or other articles falling within Chapter 92;
- (o) Furniture and other articles of Chapter 94;
- (p) Brushes or other articles falling within Chapter 96;
- (q) 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;

CHAPTER 39—Continued

Artificial Resins and Plastic Materials, Cellulose Esters and Ethers; articles thereof—Continued

(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	Description of Goods	Rate of Duty	Units for Statistical 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, polyallyl 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	30%	kg
39.01.2	Other plates, sheets, strip, film and foil	15%	kg
39.01.9	Other	Free	kg
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, coumarone-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:		
39.02.11	Types used for flooring, of polyvinyl chloride	30%	kg
39.02.12	Types used for flooring, of copolymers, of vinyl chloride or vinyl acetate	30%	kg
39.02.19	Other	30%	kg
39.02.2	Other plates, sheets, strip, film and foil:		
39.02.21	Types used for flooring, of polyvinyl chloride	15%	kg
39.02.22	Types used for flooring, of copolymers, of vinyl chloride or vinyl acetate	15%	kg
39.02.29	Other	15%	kg
39.02.9	Other	Free	kg

CHAPTER 39—Continued

Artificial Resins and Plastic Materials, Cellulose Esters and Ethers;
articles thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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, celluloid); 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:		
39.03.11	Of vulcanized fibre	30%	kg
39.03.19	Other	30%	kg
39.03.2	Other plates, sheets, strip, film and foil:		
39.03.21	Of vulcanized fibre	15%	kg
39.03.29	Other	15%	kg
39.03.9	Other:		
39.03.91	Of vulcanized fibre	Free	kg
39.03.99	Other	Free	kg
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.....	30%	kg
39.04.2	Other plates, sheets, strip, film and foil.....	15%	kg
39.04.9	Other	Free	kg
39.05	Natural resins modified by fusion (rum 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.....	30%	kg
39.05.2	Other plates, sheets, strip, film and foil.....	15%	kg
39.05.9	Other	Free	kg
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn:		
39.06.1	Plates, sheets, strip, film and foil, having the characteristics of articles ready for use, or marked for cutting into such articles.....	30%	kg
39.06.2	Other plates, sheets, strip, film and foil.....	15%	kg
39.06.9	Other	Free	kg
39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:		
39.07.1	Articles for use in laboratories.....	10%	kg

CHAPTER 39—*Continued***Artificial Resins and Plastic Materials, Cellulose Esters and Ethers;
articles thereof—*Continued***

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
39.07.2	Articles for the conveyance or packing of goods, including containers without handles, usable also as disposable drinking cups; stoppers, lids, caps and other closures:		
39.07.21	Bags	45%	kg
39.07.22	Other	45%	kg
39.07.3	Ornamental articles and objects of personal adornment	30%	kg
39.07.4	Sanitary or toilet articles.....	30%	kg
39.07.5	Office or school supplies.....	30%	kg
39.07.6	Articles for electric lighting.....	30%	kg
39.07.7	Articles of apparel and clothing accessories.....	30%	kg
39.07.8	Roller blinds, venetian blinds and similar articles, and parts thereof.....	30%	kg
39.07.9	Other:		
39.07.91	Cups	30%	kg
39.07.92	Other table or kitchen utensils.....	30%	kg
39.07.93	Household articles.....	30%	kg
39.07.99	Other	30%	kg

CHAPTER 40

Rubber, Synthetic Rubber, Factice, and articles thereof

CHAPTER NOTES.

1. Except where the context otherwise requires, throughout this Tariff 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.
2. This Chapter does not cover the following products of rubber and textiles, which fall generally within Section XI:
 - (a) 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;
 - (b) Textile hosepiping and similar textile tubing, internally coated or lined with rubber (heading No. 59.15);
 - (c) Woven textile fabrics (other than the goods of heading No. 40.10) impregnated, coated, covered or laminated with rubber:
 - (i) Weighing not more than 1,500 g/m²; or
 - (ii) Weighing more than 1,500 g/m² and containing more than 50 per cent by weight of textile material;
 and articles of those fabrics;

CHAPTER 40—*Continued***Rubber, Synthetic Rubber, Factice, and articles thereof—*Continued***

- (d) Felt impregnated or coated with rubber and containing more than 50 per cent by weight of textile material, and articles thereof;
- (e) 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;
- (f) 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.

3. The following are also not covered by this Chapter:

- (a) Footwear or parts thereof falling within Chapter 64;
- (b) Headgear or parts thereof (including bathing caps) falling within Chapter 65;
- (c) Mechanical or electrical appliances or parts thereof (including electrical goods of all kinds), of hardened rubber, falling within Section XVI;
- (d) Articles falling within Chapter 90, 92, 94 or 96;
- (e) Articles falling within Chapter 97 (other than sports gloves and goods falling within heading No. 40.11); or
- (f) Buttons, combs, smoking pipe stems, pens or other articles falling within Chapter 98.

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), polychlorobutadiene-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. Headings 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 thermosensitive 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.

CHAPTER 40—Continued

Rubber, Synthetic Rubber, Factice, and articles thereof—Continued

6. Thread wholly of vulcanised rubber, of any cross-section of which any dimension exceeds 5 mm, 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 un-vulcanised 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	Description of Goods	Rate of Duty	Units for Statistical 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	kg
40.02	Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oils	Free	kg
40.03	Reclaimed rubber	Free	kg
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	kg
	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	5%	kg

CHAPTER 40—Continued

Rubber, Synthetic Rubber, Factice, and articles thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
40.06	Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles or unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs)	5%	kg
	III. ARTICLES OF HARDENED VULCANISED RUBBER		
40.07	Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber	5%	kg
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber	20%	kg
40.09	Piping and tubing, of unhardened vulcanised rubber	20%	kg
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber	5%	kg
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:		
40.11.1	New pneumatic tyres and inner tubes, for bicycles:		
40.11.11	Tyres	10%	No. and kg
40.11.12	Tubes	10%	No. and kg
40.11.2	Other new pneumatic tyres:		
40.11.21	For motor cars	45%	No. and kg
40.11.22	For buses and lorries	45%	No. and kg
40.11.23	For aircraft	30%	No. and kg
40.11.24	For motor cycles	30%	No. and kg
40.11.25	For tractors	30%	No. and kg
40.11.29	Other	30%	No. and kg
40.11.3	Retreaded or remoulded tyres:		
40.11.31	For motor cars	45%	No. and kg
40.11.39	Other	30%	No. and kg
40.11.4	Inner tubes:		
40.11.41	For motor cars	30%	No. and kg
40.11.42	For buses and lorries	30%	No. and kg
40.11.43	For aircraft	30%	No. and kg
40.11.44	For motor cycles	30%	No. and kg
40.11.45	For tractors	30%	No. and kg
40.11.49	Other	30%	No. and kg
40.11.5	Used tyres:		
40.11.51	For retreading and remoulding	30%	No. and kg
40.11.59	Other	30%	No. and kg
40.11.9	Other	30%	No. and kg
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber	20%	kg

CHAPTER 40—*Continued***Rubber, Synthetic Rubber, Factice, and articles thereof—*Continued***

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber:		
40.13.1	Gloves	25%	pair and kg
40.13.2	Articles of apparel	25%	kg
40.13.9	Other.....	25%	kg
40.14	Other articles of unhardened vulcanised rubber:		
40.14.1	Rubber bands	25%	kg
40.14.2	Erasers.....	25%	kg
40.14.3	Mats	25%	kg
40.14.9	Other.....	25%	kg
	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, or hardened rubber	5%	kg
40.16	Articles of hardened rubber (ebonite and vulcanite)	25%	kg

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

CHAPTER NOTES.

1. This Chapter does not cover:

- (a) Parings or similar waste, of raw hides or skins (heading No. 05.05 or 05.15);
- (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 the Tariff 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	Description of Goods	Rate of Duty	Units for Statistical Classification
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheep-skins in the wool:		
41.01.1	Bovine and equine hides, other than calf skins ...	Free	kg
41.01.2	Calf skins	Free	kg
41.01.3	Goat skins and kid skins	Free	kg
41.01.4	Sheep or lamb skins with the wool on	Free	kg
41.01.5	Sheep or lamb skins without the wool	Free	kg
41.01.9	Other	Free	kg
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06 or 41.08:		
41.02.1	Calf leather	15%	kg
41.02.9	Other:		
41.02.91	Sole leather not exceeding 5.5 kg per side	15%	kg
41.02.92	Sole leather exceeding 5.5 kg per side	15%	kg
41.02.99	Other	15%	kg
41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06 or 41.08	15%	kg
41.04	Goat and kid skin leather, except leather falling within heading No. 41.06 or 41.08	15%	kg
41.05	Other kinds of leather, except leather falling within heading No. 41.06 or 41.08	15%	kg

CHAPTER 41—Continued

Raw Hides and Skins (other than Furskins) and Leather

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
41.06 [41.07]	Chamois-dressed leather	15%	kg
41.08	Patent leather and imitation patent leather; metalised leather	15%	kg
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	kg
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	15%	kg

CHAPTER 42

Articles of Leather: Saddlery and Harness; Travel Goods, Handbags and similar containers; articles of Animal Gut (other than Silk-worm Gut)

CHAPTER 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. 92.10);
- (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.

CHAPTER 42—Continued

Articles of Leather: Saddlery and Harness; Travel Goods, Handbags and similar containers; articles of Animal Gut (other than Silk-worm Gut)—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal	30%	kg
42.02	Travel goods (for example, trunks, suitcases, 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:		
42.02.1	Handbags	40%	No. and kg
42.02.2	Travel goods and toilet-cases	40%	No. and kg
42.02.3	Satchels and brief-cases	40%	No. and kg
42.02.9	Other:		
42.02.91	Wallets.....	40%	No. and kg
42.02.92	Key cases	40%	No. and kg
42.02.93	Spectacle cases	40%	No. and kg
42.02.99	Other.....	40%	No. and kg
42.03	Articles of apparel and clothing accessories, of leather or of composition leather:		
42.03.1	Gloves	45%	pair and kg
42.03.2	Other articles of apparel	45%	kg
42.03.9	Other:		
42.03.91	Belts.....	45%	kg
42.03.92	Watch-bands and wrist straps.....	45%	kg
42.03.99	Other.....	45%	kg
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other industrial purposes	5%	kg
42.05	Other articles of leather or of composition leather:		
42.05.1	Leather water bottles.....	45%	kg
42.05.2	Luggage labels	45%	kg
42.05.9	Other.....	45%	kg
42.06	Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons.....	45%	kg

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

CHAPTER 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. 14.05);
- (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;
- (ij) 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 fibre building board, 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 part.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
44.01	Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust:		
44.01.1	Fuel wood in logs, in billets, in twigs or in faggots	15%	tonne

CHAPTER 44—Continued

Wood and articles of Wood; Wood Charcoal—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
44.01.2	Wood waste, including sawdust.....	15%	tonne
44.02	Wood charcoal (including shell and nut charcoal), agglomerated or not.....	20%	tonne
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down:		
44.03.1	Pulpwood	25%	m ³ and tonne
44.03.2	Sawlogs and veneer logs, coniferous.....	25%	m ³ and tonne
44.03.3	Sawlogs and veneer logs, non-coniferous.....	25%	m ³ and tonne
44.03.9	Other	25%	m ³ and tonne
44.04	Wood, roughly squared or half-squared, but not further manufactured:		
44.04.1	Of coniferous species.....	25%	m ³ and tonne
44.04.9	Other	25%	m ³ and tonne
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm:		
44.05.1	Coniferous	\$1.27 per m ³	m ³ and tonne
44.05.2	Caribbean cedar (<i>cedrela odorata</i>).....	\$1.27 per m ³ plus 15%	m ³ and tonne
44.05.3	Greenheart	\$1.27 per m ³ plus 15%	m ³ and tonne
44.05.4	Mahogany	\$1.27 per m ³ plus 15%	m ³ and tonne
44.05.5	Mora	\$1.27 per m ³ plus 15%	m ³ and tonne
44.05.9	Other	\$1.27 per m ³	m ³ and tonne
[44.06]			
44.07	Railway or tramway sleepers of wood	20%	m ³ and tonne
[44.08]			
44.09	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chip-wood; drawn wood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrella handles, tool handles or the like:		
44.09.1	Pulpwood in chips or particles.....	40%	tonne
44.09.9	Other wood products of Heading 44.09:		
44.09.91	Wooden Sticks	40%	tonne
44.09.92	Drawn Woods	40%	tonne
44.09.99	Other	40%	tonne
[44.10]			
44.11	Fibre building board of wood or other vegetable material, whether or not bonded with natural or artificial resins or with other organic binders:		

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CHAPTER 44.—Continued

Wood and articles of Wood; Wood Charcoal—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
44.11.1	Compressed fibre building board (hardboard)	20%	kg
44.11.9	Other	20%	kg
44.12	Wood wool and wood flour	25%	tonne
44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assem- bled), planed, tongued, grooved, rebated, chamfered, v-jointed, centre v-jointed, beaded, centre-beaded or the like, but not further manufactured:		
44.13.1	Coniferous	\$1.27 per m ³	m ³ and tonne
44.13.2	Caribbean cedar (<i>cedrela odorata</i>)	\$1.27 per m ³	m ³ and tonne
44.13.3	Greenheart	\$1.27 per m ³	m ³ and tonne
44.13.4	Mahogany	\$1.27 per m ³	m ³ and tonne
44.13.5	Mora	\$1.27 per m ³	m ³ and tonne
44.13.9	Other	\$1.27 per m ³	m ³ and tonne
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 5 mm:		
44.14.1	Veneer sheets	20%	m ³ and tonne
44.14.9	Other	20%	m ³ and tonne
44.15	Plywood, blockboard, laminboard, batten- board and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry:		
44.15.1	Plywood	20%	m ³ and tonne
44.15.2	Blockboard, laminboard, battenboard and simi- lar laminated wood products (including veneered panels and sheets)	20%	m ³ and tonne
44.15.9	Other	20%	m ³ and tonne
44.16	Cellular wood panels, whether or not faced with base metal	45%	m ³ and tonne
44.17	"Improved" wood, in sheets, blocks or the like	25%	kg
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	20%	kg
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards	45%	kg
44.20	Wooden picture frames, photograph frames, mirror frames and the like	45%	kg
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings	30%	tonne
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, including staves:		
44.22.1	Of oak	10%	tonne
44.22.9	Other	10%	tonne

CHAPTER 44—Continued

Wood and articles of Wood; Wood Charcoal—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
44.23	Builders' carpentry and joinery (including pre-fabricated and sectional buildings and assembled parquet flooring panels):		
44.23.1	Prefabricated and sectional buildings and parts thereof	45%	tonne
44.23.9	Other		
44.23.91	Builders' carpentry	45%	tonne
44.23.92	Builders' joinery	45%	tonne
44.23.93	Assembled parquet flooring panels	45%	tonne
44.23.99	Other	45%	tonne
44.24	Household utensils of wood:		
44.24.1	Spoons, forks and salad servers	45%	kg
44.24.2	Clothes clips	45%	kg
44.24.3	Rolling pins	45%	kg
44.24.9	Other	45%	kg
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood:		
44.25.1	Tools, tool bodies and tool handles	10%	kg
44.25.9	Other:		
44.25.91	Boot and shoe lasts	10%	kg
44.25.92	Brush and broom handles	10%	kg
44.25.99	Other	10%	kg
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	5%	kg
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:		
44.27.1	Lamps and lighting fittings	45%	kg
44.27.2	Articles of wooden furniture other than those falling in Chapter 94	45%	kg
44.27.3	Statuettes and ornaments	45%	kg
44.27.4	Articles of personal adornment	45%	kg
44.27.9	Other	45%	kg
44.28	Other articles of wood:		
44.28.1	Shingles	\$1.25 per 1,000 shingles	1,000 shingles and tonne
44.28.2	Wood paving blocks; match splints; wooden pegs or pins for footwear	25%	kg
44.28.9	Other	45%	kg

CHAPTER 45

Cork and articles of Cork

CHAPTER 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	Description of Goods	Rate of Duty	Units for Statistical Classification
45.01	Natural cork, unworked, crushed, granulated or ground; waste cork	Free	kg
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers).....	10%	kg
45.03	Articles of natural cork:		
45.03.1	Bottle corks.....	25%	kg
45.03.9	Other.....	25%	kg
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork:		
45.04.1	Agglomerated cork	10%	kg
45.04.2	Bottle corks.....	25%	kg
45.04.9	Other.....	25%	kg

CHAPTER 46

Manufactures of Straw, of Esparto and of other Plaiting Materials; Basketware and Wickerwork

CHAPTER 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 paralleled 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.

CHAPTER 46—Continued

Manufactures of Straw, of Esparto and of other Plaiting Materials; Basketware and Wickerwork
—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
[46.01]			
46.02	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips; plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles:		
46.02.1	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips.....	25%	kg
46.02.9	Other:		
46.02.91	Matting and mats	45%	kg
46.02.99	Other	45%	kg
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.02; articles of loofah:		
46.03.1	Handbags	45%	No. and kg
46.03.9	Other	45%	kg

SECTION X

PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD
AND ARTICLES THEREOF

CHAPTER 47

Paper-making Material

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material:		
47.01.1	Mechanical wood pulp	Free	kg
47.01.2	Chemical wood pulp:		
47.01.21	Dissolving grades	Free	kg
47.01.22	Soda or sulphate, unbleached	Free	kg
47.01.23	Soda or sulphate, bleached or semi-bleached (other than dissolving grades)	Free	kg
47.01.24	Sulphite, unbleached	Free	kg
47.01.25	Sulphite, bleached or semi-bleached (other than dissolving grades)	Free	kg
47.01.3	Semi-chemical wood pulp	Free	kg
47.01.4	Pulp, other than wood pulp:		
47.01.41	Pulp of bagasse	Free	kg
47.01.49	Other	Free	kg
47.02	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making	Free	kg

CHAPTER 48

Paper and Paperboard; articles of Paper Pulp, of Paper or of Paperboard

CHAPTER 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 (headings 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 materials);
- (h) Paper yarn or textile articles of paper yarn (Section XI);

CHAPTER 48—Continued

Paper and Paperboard; articles of Paper Pulp, of Paper or of Paperboard—Continued

- (ij) 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);
- (k) Metal foil backed with paper or paperboard (Section XV);
- (l) 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, heading No. 48.01 is 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. However, the heading does 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 the Tariff.
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. 48.01.
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, surfaced-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	Description of Goods	Rate of Duty	Units for Statistical Classification
48.01	I—PAPER AND PAPERBOARD IN ROLLS OR IN SHEETS		
48.01.1	Paper and paperboard (including cellulose wadding), in rolls or sheets: Newsprint	20%	kg

CHAPTER 48—Continued

Paper and Paperboard; articles of Paper Pulp, of Paper or of Paperboard—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
48.01.2	Printing paper and writing paper:		
48.01.21	Hand-made	30%	kg
48.01.29	Other	20%	kg
48.01.3	Kraft wrapping and packing paper	20%	kg
48.01.4	Other kraft paper	20%	kg
48.01.5	Kraft paperboard	20%	kg
48.01.6	Tissue paper	20%	kg
48.01.7	Cigarette paper	20%	kg
48.01.9	Other		
48.01.91	Cellulose wadding	20%	kg
48.01.92	Other paper	20%	kg
48.01.99	Other paperboard	20%	kg
[48.02]			
48.03	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets	15%	kg
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	15%	kg
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets:		
48.05.1	Creped or crinkled paper, whether or not embossed or perforated	15%	kg
48.05.2	Paperboard, corrugated:		
48.05.21	With flat surface sheets	15%	kg
48.05.22	Without flat surface sheets	15%	kg
48.05.9	Other	15%	kg
[48.06]			
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter within Chapter 49), in rolls or sheets:		
48.07.1	Printing and writing paper	15%	kg
48.07.2	Paper and paperboard, coated or impregnated with artificial or synthetic resins (excluding adhesives)	15%	kg
48.07.3	Paper and paperboard, tarred, bituminised or asphalted	15%	kg
48.07.9	Other:		
48.07.91	Paper and paperboard, ruled, lined or squared but not otherwise printed in rolls or sheets	15%	kg
48.07.99	Other	15%	kg
48.08	Filter blocks, slabs and plates, of paper pulp	10%	kg
[48.09]			

CHAPTER 48—Continued

Paper and Paperboard; articles of Paper Pulp, of Paper or of Paperboard—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
	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.....	30%	kg
48.11	Wallpaper and lincrusta; window transparencies of paper.....	30%	kg
48.12	Floor covering prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound.....	20%	m ² and kg
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes:		
48.13.1	Carbon paper.....	25%	kg
48.13.9	Other.....	25%	kg
48.14	Writing blocks, envelopes, letter cards, plain post-cards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery:		
48.14.1	Writing blocks.....	25%	kg
48.14.2	Envelopes.....	25%	kg
48.14.9	Other.....	25%	kg
48.15	Other paper and paperboard, cut to size or shape:		
48.15.1	Toilet paper.....	30%	kg
48.15.2	Gummed or adhesive paper in strips or rolls.....	30%	kg
48.15.3	Writing paper in boxes, packets and the like.....	30%	kg
48.15.4	Paper in rolls for calculating machines and computers.....	30%	kg
48.15.9	Other.....	30%	kg
48.16	Boxes, bags and other packing containers, of paper or paperboard; box files, letter trays and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like:		
48.16.1	Boxes, bags and other packing containers:		
48.16.11	Paper bags.....	20%	kg
48.16.12	Cardboard boxes.....	20%	kg
48.16.19	Other.....	20%	kg
48.16.9	Other.....	30%	kg
[48.17]			
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:		
48.18.1	Exercise books.....	30%	kg

CHAPTER 48—Continued

Paper and Paperboard; articles of Paper Pulp, of Paper or of Paperboard—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
48.18.9	Other	30%	kg
48.19	Paper or paperboard labels, whether or not printed or gummed	25%	kg
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).....	5%	kg
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding:		
48.21.1	Sanitary napkins (pads) and tampons.....	30%	kg
48.21.2	Baby napkins	30%	kg
48.21.3	Cards for punched-card machines, whether or not in strips	30%	kg
48.21.4	Trays, dishes, plates, cups and the like	30%	kg
48.21.5	Handkerchiefs, tissues and paper linen; paper under-garments.....	30%	kg
48.21.6	Drinking straws.....	30%	kg
48.21.9	Other	30%	kg

CHAPTER 49

Printed Books, Newspapers, Pictures and other products of the printing industry; Manuscripts, Typescripts, and Plans

CHAPTER NOTES.

- 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.
- 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.
- Heading No. 49.01 is to be extended to apply to:
 - 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;
 - A pictorial supplement accompanying, and subsidiary to, a bound volume; and
 - 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.

CHAPTER 49—Continued

Printed Books, Newspapers, Pictures and other products of the printing industry; Manuscripts, Typescripts, and Plans—Continued

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	Description of Goods	Rate of Duty	Units for Statistical Classification
49.01	Printed books, booklets, brochures, pamphlets and leaflets.....	Free	kg
49.02	Newspapers, journals and periodicals, whether or not illustrated.....	Free	kg
49.03	Children's picture books and painting books.....	Free	kg
49.04	Music, printed or in manuscript, whether or not bound or illustrated.....	Free	kg
49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial):		
49.05.1	In book form.....	Free	kg
49.05.9	Other.....	Free	kg
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts.....	Free	kg
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	Unused postage, revenue and similar stamps.....	Free	kg
49.07.2	Bank and currency notes.....	Free	kg
49.07.9	Other.....	30%	kg
49.08	Transfers (Decalcomanias).....	35%	kg

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CHAPTER 49—*Continued*

**Printed Books, Newspapers, Pictures and other products of the printing industry; Manuscripts,
Typescripts, and Plans—*Continued***

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings.....	45%	kg
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks.....	45%	kg
49.11	Other printed matter, including printed pictures and photographs:		
49.11.1	Unframed photographs; maps, charts and diagrams.....	Free	kg
49.11.2	Trade advertising material, commercial catalogues and the like	45%	kg
49.11.9	Other.....	45%	kg

SECTION XI

TEXTILES AND TEXTILE ARTICLES

SECTION 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;
- (ij) 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 fabric (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 textile materials 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 rule:

- (a) Metallised yarn is to be treated as a single textile material and its weight is to be taken as the aggregate of the weight of the textile and metal components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
- (b) Where a heading refers to goods of different textile materials (for example: (i) silk and waste silk, (ii) carded sheep's or lambs' wool and combed sheep's or lambs' wool), such materials are to be treated as a single textile material.

(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

SECTION XI

Textiles and Textile Articles—Continued

(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 multi-filament 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;
- (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, dye or printed, of a length less than 2,000m/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;

SECTION XI

Textiles and Textile Articles—Continued

- (c) Multiple or cabled yarn of silk, noil or other waste silk, bleached, dyed or printed, of a length not less than 75,000m/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, "gauze" means a fabric with a warp composed wholly or in part of standing or ground thread 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.
8. The woven fabrics of Chapters 50 to 57 are to be taken to include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

CHAPTER 50

Silk and Waste Silk

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
50.01	Silk-worm cocoons suitable for reeling	Free	kg
50.02	Raw silk (not thrown)	Free	kg
50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	Free	kg

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CHAPTER 50—*Continued*

Silk and Waste Silk—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale.....	20%	kg
50.05	Yarn spun from noil or other waste silk, not put up for retail sale:		
50.05.1	Yarn spun from silk waste other than noil, not put up for retail sale.....	20%	kg
50.05.9	Other.....	20%	kg
[50.06]			
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale; silk-worm gut; imitation catgut of silk:		
50.07.1	Silk yarn and yarn spun from noil or other silk waste, put up for retail sale.....	25%	kg
50.07.9	Other.....	25%	kg
[50.08]			
50.09	Woven fabrics of silk, of noil or other waste silk:		
50.09.1	Woven fabrics of silk or of silk waste other than noil.....	40%	m ² and kg
50.09.9	Other.....	40%	m ² and kg
[50.10]			

CHAPTER 51

Man-made Fibres (Continuous)

CHAPTER NOTES.

- Throughout the Tariff, 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 1 mm is to be classified in heading No. 51.01 when of a weight less than 6.6 mg/m (60 denier) and in heading No. 51.02 in other cases. Monofil of which any cross-sectional dimension exceeds 1 mm is to be classified in Chapter 39.

CHAPTER 51—Continued

Man-made Fibres (Continuous)—Continued

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 5 mm and in Chapter 39 in other cases.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
51.01	Yarn of man-made fibres (continuous), not put up for retail sale:		
51.01.1	Of synthetic fibres:		
51.01.11	Textured polyamide	10%	kg
51.01.12	Textured polyester	10%	kg
51.01.19	Other	10%	kg
51.01.2	Of regenerated fibres	10%	kg
51.02	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials:		
51.02.1	Of synthetic fibre materials	10%	kg
51.02.2	Of regenerated fibre materials	10%	kg
51.03	Yarn of man-made fibres (continuous), put up for retail sale:		
51.03.1	Of synthetic fibres:		
51.03.11	Textured polyamide	15%	kg
51.03.12	Textured polyester	15%	kg
51.03.19	Other	15%	kg
51.03.2	Of regenerated fibres	15%	kg
51.04	Woven fabrics, of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02:		
51.04.1	Of synthetic textile materials	35%	m ² and kg
51.04.2	Of regenerated textile materials	35%	m ² and kg

CHAPTER 52

Metallised Textiles

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process.....	20%	kg
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	40%	m ² and kg

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CHAPTER 53

Wool and other Animal Hair

CHAPTER 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	Description of Goods	Rate of Duty	Units for Statistical Classification
53.01	Sheep's or lambs' wool, not carded or combed:		
53.01.1	Greasy or fleece-washed	Free	kg
53.01.9	Other	Free	kg
53.02	Other animal hair (fine or coarse), not carded or combed:		
53.02.1	Fine animal hair	Free	kg
53.02.2	Coarse animal hair	Free	kg
53.03	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted	Free	kg
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	kg
53.05	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed:		
53.05.1	Wool tops	5%	kg
53.05.9	Other	5%	kg
53.06	Yarn of carded sheep's or lambs' wool (wollen yarn), not put up for retail sale	20%	kg
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale	20%	kg
53.08	Yarn of fine animal hair (carded or combed) not put up for retail sale	20%	kg
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale	20%	kg
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale	25%	kg
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair:		
53.11.1	Of pure wool	40%	m ² and kg
53.11.9	Other	40%	m ² and kg
53.12	Woven fabrics of horsehair or of other coarse animal hair:		
53.12.1	Of horse hair	40%	m ² and kg
53.12.9	Other	40%	m ² and kg
[53.13]			

CHAPTER 54

Flax and Ramie

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
54.01	Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags):		
54.01.1	Flax, raw or retted	Free	kg
54.01.2	Flax, broken, scutched, hackled or otherwise processed	Free	kg
54.01.3	Flax tow and waste (including pulled or garnetted rags)	Free	kg
54.02	Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags)	Free	kg
54.03	Flax or ramie yarn, not put up for retail sale	20%	kg
54.04	Flax or ramie yarn, put up for retail sale	25%	kg
54.05	Woven fabrics of flax or of ramie:		
54.05.1	Wholly of flax	40%	m ² and kg
54.05.2	Wholly of ramie	40%	m ² and kg
54.05.9	Other	40%	m ² and kg

CHAPTER 55

Cotton

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
55.01	Cotton, not carded or combed	5%	kg
55.02	Cotton Linters	5%	kg
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed	Free	kg
55.04	Cotton, carded or combed	5%	kg
55.05	Cotton yarn, not put up for retail sale	10%	kg
55.06	Cotton yarn, put up for retail sale	15%	kg
55.07	Cotton Gauze:		
55.07.1	Unbleached, not mercerized	40%	m ² and kg
55.07.9	Other	40%	m ² and kg

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CHAPTER 55—*Continued*

Cotton—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
55.08	Terry towelling and similar terry fabrics, of cotton:		
55.08.1	Unbleached, not mercerized.....	40%	m ² and kg
55.08.9	Other.....	40%	m ² and kg
55.09	Other woven fabrics of cotton:		
55.09.1	Unbleached, not mercerized:		
55.09.11	Sea Island cotton	40%	m ² and kg
55.09.19	Other.....	40%	m ² and kg
55.09.9	Other:		
55.09.91	Sea Island cotton	40%	m ² and kg
55.09.92	Wholly of cotton (other than Sea Island cotton).....	40%	m ² and kg
55.09.99	Other.....	40%	m ² and kg

CHAPTER 56

Man-made Fibres (Discontinuous)

CHAPTER 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 2 m;
- (b) Twist less than 5 turns per metre;
- (c) Weight per filament less than 6.6 mg/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 per cent of its length;
- (e) Total weight of tow more than 2 g/m (18,000 denier).

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

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning:		
56.01.1	Synthetic fibres.....	5%	kg
56.01.2	Regenerated fibres.....	5%	kg
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous):		

CHAPTER 56—Continued

Man-made Fibres (Discontinuous)—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
56.02.1	Of synthetic fibres	5%	kg
56.02.2	Of regenerated fibres	5%	kg
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:		
56.03.1	Of synthetic fibres	Free	kg
56.03.2	Of regenerated fibres	Free	kg
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning:		
56.04.1	Synthetic fibres and waste	5%	kg
56.04.2	Regenerated fibres and waste	5%	kg
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale:		
56.05.1	Of synthetic fibres	10%	kg
56.05.2	Of regenerated fibres	10%	kg
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale:		
56.06.1	Of synthetic fibres	15%	kg
56.06.2	Of regenerated fibres	15%	kg
56.07	Woven fabrics of man-made fibres (discontinuous or waste):		
56.07.1	Greige, of synthetic fibres:		
56.07.11	Wholly of synthetic fibres	35%	m ² and kg
56.07.12	Of polyester fibres mixed with cotton	35%	m ² and kg
56.07.13	Of other synthetic fibres mixed with cotton	35%	m ² and kg
56.07.14	Of synthetic fibres mixed with other materials	35%	m ² and kg
56.07.2	Greige, of regenerated fibres:		
56.07.21	Wholly of regenerated fibres	35%	m ² and kg
56.07.22	Of regenerated fibres mixed with other materials	35%	m ² and kg
56.07.3	Other fabrics of synthetic fibres:		
56.07.31	Wholly of synthetic fibres	35%	m ² and kg
56.07.32	Of polyester fibres mixed with cotton	35%	m ² and kg
56.07.33	Of other synthetic fibres mixed with cotton	35%	m ² and kg
56.07.34	Of synthetic fibres mixed with other materials	35%	m ² and kg
56.07.4	Other fabrics of regenerated fibres:		
56.07.41	Wholly of regenerated fibres	35%	m ² and kg
56.07.42	Of regenerated fibres mixed with other materials	35%	m ² and kg

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CHAPTER 57

Other Vegetable Textile Materials; Paper Yarn and Woven Fabrics of Paper Yarn

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical 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	kg
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).....	5%	kg
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	kg
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	Coir (coconut fibres) and coir waste	10%	kg
57.04.2	Sisal and other fibres of the agave family and waste of such fibres.....	5%	kg
57.04.9	Other.....	5%	kg
[57.05]			
57.06	Yarn of jute or of other textile bast fibres of heading No. 57.03	10%	kg
57.07	Yarn of other vegetable textile fibres; paper yarn:		
57.07.1	Paper yarn	10%	kg
57.07.9	Other:		
57.07.91	Yarn of true hemp.....	10%	kg
57.07.99	Other.....	10%	kg
[57.08]			
[57.09]			
57.10	Woven fabrics of jute or of other textile bast fibres of heading No. 57.03	25%	m ² and kg
57.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:		
57.11.1	Of true hemp	25%	m ² and kg
57.11.2	Of paper yarn	25%	m ² and kg
57.11.9	Other.....	25%	m ² and kg
[57.12]			

CHAPTER 58

Carpets, Mats, Matting and Tapestries; Pile and Chenille Fabrics; Narrow Fabrics; Trimmings; Tulle and other Net Fabrics; Lace; Embroidery

CHAPTER NOTES.

1. The headings of this Chapter are to be taken not to apply to coated or impregnated fabrics, elastic

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Carpets, Mats, Matting and Tapestries; Pile and Chenille Fabrics; Narrow Fabrics; Trimmings; Tulle and other Net Fabrics; Lace; Embroidery—Continued

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.

2. In heading 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.
3. For the purposes of heading No. 58.05, the expression “narrow woven fabrics” means:
 - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or made otherwise) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics in the form of fringes are to be treated as falling within heading No. 58.07.

4. 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.
5. 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 appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading is to be taken not to apply to needle-work tapestry (heading No. 58.03).
6. 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	Description of Goods	Rate of Duty	Units for Statistical Classification
58.01	Carpets, carpeting and rugs, knotted (made up or not):		
58.01.1	Of wool or fine animal hair	45%	m ² and kg
58.01.9	Other:		
58.01.91	Of cotton	45%	m ² and kg
58.01.92	Of synthetic fibres	45%	m ² and kg
58.01.99	Other	45%	m ² and kg
58.02	Other carpets, carpeting, rugs, mats and matting, and “kelem”, “schumacks” and “karamanie” rugs and the like (made up or not):		
58.02.1	“Kelem”, “Schumacks” and “Karamanie” rugs and the like	45%	m ² and kg
58.02.9	Other:		
58.02.91	Of wool or fine animal hair	45%	m ² and kg
58.02.92	Of man-made textile materials	45%	m ² and kg
58.02.93	Of other textile materials	45%	m ² and kg
58.03	Tapestries, hand-made, of the type gobelins, flanders, aubusson, beauvais and the like, needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand	45%	m ² and kg

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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	Description of Goods	Rate of Duty	Units for Statistical Classification
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):		
58.04.1	Of wool or fine animal hair	40%	m ² and kg
58.04.2	Of cotton	40%	m ² and kg
58.04.3	Of synthetic fibres	40%	m ² and kg
58.04.4	Of regenerated fibres	40%	m ² and kg
58.04.9	Other:		
58.04.91	Of silk	40%	m ² and kg
58.04.99	Other	40%	m ² and kg
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:		
58.05.1	Of silk	40%	m and kg
58.05.2	Of regenerated fibres	40%	m and kg
58.05.3	Of synthetic fibres	40%	m and kg
58.05.4	Of cotton	40%	m and kg
58.05.9	Other	40%	m and kg
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	30%	kg
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	40%	kg
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain:		
58.08.1	Of silk	40%	m ² and kg
58.08.2	Of regenerated fibres	40%	m ² and kg
58.08.3	Of synthetic fibres	40%	m ² and kg
58.08.4	Of cotton	40%	m ² and kg
58.08.9	Other	40%	m ² and kg
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:		
58.09.1	Of synthetic fibres	40%	kg
58.09.2	Of regenerated fibres	40%	kg
58.09.3	Of cotton	40%	kg
58.09.9	Other	40%	kg
58.10	Embroidery, in the piece, in strips or in motifs:		
58.10.1	Of cotton	40%	kg
58.10.2	Of synthetic fibres	40%	kg
58.10.9	Other	40%	kg

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

CHAPTER NOTES.

1. (A) 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.
- (B) Throughout the Tariff, the term "felt" is to be taken to include fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
2. (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:
 - (a) 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;
 - (b) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15° and 30°C (usually Chapter 39); or
 - (c) 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).
- (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/m²; or
 - (ii) Weighing more than 1,500 g/m² 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 3 mm; 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).

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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***

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 fabrics, whether or not felted, 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	Description of Goods	Rate of Duty	Units for Statistical Classification
59.01	Wadding and articles of wadding; textile flock and dust and mill neps:		
59.01.1	Articles of wadding:		
59.01.11	Sanitary napkins (pads) and tampons.....	30%	kg
59.01.12	Rolls of wadding for cigarette filter tips	30%	kg
59.01.19	Other.....	30%	kg
59.01.9	Other.....	5%	kg
59.02	Felt and articles of felt, whether or not impregnated or coated:		
59.02.1	Floor coverings	30%	m ² and kg
59.02.2	Other articles.....	30%	kg
59.02.9	Other.....	5%	kg
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated:		
59.03.1	Articles	40%	kg
59.03.9	Other.....	40%	m ² and kg
59.04	Twine, cordage, ropes and cables, plaited or not:		
59.04.1	Twine and cordage:		
59.04.11	Of cotton	20%	kg

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	Description of Goods	Rate of Duty	Units for Statistical Classification
59.04.12	Of hemp	20%	kg
59.04.13	Of jute	20%	kg
59.04.14	Of man-made fibres:		
59.04.141	Of nylon	20%	kg
59.04.149	Other	20%	kg
59.04.19	Other	20%	kg
59.04.2	Ropes and cables:		
59.04.21	Of hemp	20%	kg
59.04.22	Of jute	20%	kg
59.04.23	Of man-made fibres:		
59.04.231	Of nylon	20%	kg
59.04.239	Other	20%	kg
59.04.29	Other	20%	kg
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope:		
59.05.1	Fishing nets	25%	kg
59.05.9	Other:		
59.05.91	Hammocks	25%	kg
59.05.99	Other	25%	kg
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and arti- cles made from such fabrics:		
59.06.1	Shoe laces	25%	kg
59.06.2	Clothes lines	25%	kg
59.06.9	Other	25%	kg
59.07	Textile fabrics coated with gum or amylaceous sub- stances, of a kind used for the outer covers of books and the like; tracing cloth; prepared paint- ing canvas; buckram and similar fabrics for hat foundations and similar uses:		
59.07.1	Buckram	10%	m ² and kg
59.07.2	Painting canvas	10%	m ² and kg
59.07.9	Other	10%	m ² and kg
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose deriva- tives or of other artificial plastic materials:		
59.08.1	Leather-cloth	40%	m ² and kg
59.08.9	Other	40%	m ² and kg
[59.09]			
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:		
59.10.1	Linoleum	20%	m ² and kg

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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	Description of Goods	Rate of Duty	Units for Statistical Classification
59.10.9	Other.....	20%	m ² and kg
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods:		
59.11.1	Adhesive tape.....	10%	kg
59.11.9	Other.....	10%	kg
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like:		
59.12.1	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil:		
59.12.11	Oil cloth.....	20%	kg
59.12.19	Other.....	20%	kg
59.12.9	Other.....	20%	kg
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads.....	40%	kg
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:		
59.14.1	For lamps, stoves, lighters, candles and the like.....	10%	kg
59.14.9	Other.....	10%	kg
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials:		
59.15.1	Fire hoses.....	10%	kg
59.15.2	Other cotton hosepiping and similar tubing.....	10%	kg
59.15.9	Other.....	10%	kg
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material:		
59.16.1	Flat belts.....	5%	kg
59.16.9	Other.....	5%	kg
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant.....	5%	kg

CHAPTER 60

Knitted and Crocheted Goods

CHAPTER NOTES.

1. This Chapter does not cover:
 - (a) Crochet lace of heading No. 58.09;
 - (b) Knitted or crocheted goods falling within Chapter 59;
 - (c) Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters or the like (heading No. 61.09);
 - (d) Old clothing or other articles falling within heading No. 63.01; or
 - (e) Orthopaedic appliances, surgical belts, trusses or the like (heading No 90.19).
2. Headings Nos. 60.02 to 60.06 are to be taken to apply to knitted or crocheted articles and to parts thereof:
 - (a) Knitted or crocheted directly to shape, whether imported as separate items or in the form of a number of items in the length;
 - (b) Made up, by sewing or otherwise.
3. For the purposes of heading No. 60.06, knitted or crocheted articles are not considered to be elastic articles only by reason of their containing rubber thread or elastic forming merely a supporting band.
4. 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.
5. For the purposes of this Chapter:
 - (a) "Elastic" means consisting of textile materials combined with rubber threads; and
 - (b) "Rubberised" means impregnated, coated, covered or laminated with rubber, or made with textile thread impregnated, coated or covered with rubber.
6. Throughout the Tariff, any reference to knitted goods is to be taken to include a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
60.01	Knitted or crocheted fabric, not elastic nor rubberised:		
60.01.1	Of wool or fine animal hair	40%	m ² and kg
60.01.2	Of cotton	40%	m ² and kg
60.01.3	Of synthetic fibres:		
60.01.31	Wholly of polyamide fibres	40%	m ² and kg
60.01.32	Wholly of polyester fibres	40%	m ² and kg
60.01.39	Other	40%	m ² and kg
60.01.4	Of regenerated fibres	40%	m ² and kg
60.01.9	Other	40%	m ² and kg
60.02	Gloves mittens and mitts knitted or crocheted, not elastic nor rubberised	45%	pair and kg

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CHAPTER 60—*Continued*

Knitted and Crocheted Goods—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised:		
60.03.1	Stockings:		
60.03.11	Of man-made fibres:		
60.03.111	Of nylon	20%	pair and kg
60.03.112	Of polyester	20%	pair and kg
60.03.119	Other	20%	pair and kg
60.03.19	Other:		
60.03.191	Of cotton	20%	pair and kg
60.03.199	Other	20%	pair and kg
60.03.9	Other:		
60.03.91	Of wool	20%	pair and kg
60.03.92	Of cotton	20%	pair and kg
60.03.93	Of man-made fibres:		
60.03.931	Of nylon	20%	pair and kg
60.03.932	Of polyester	20%	pair and kg
60.03.939	Other	20%	pair and kg
60.03.99	Other	20%	pair and kg
60.04	Under garments, knitted or crocheted, not elastic nor rubberised:		
60.04.1	Panty-hose of wool or fine animal hair	35%	No. and kg
60.04.2	Panty-hose of synthetic fibres	35%	No. and kg
60.04.3	Shirts for women, girls and infants:		
60.04.31	Of wool	35%	No. and kg
60.04.32	Of cotton	35%	No. and kg
60.04.33	Of synthetic fibres	35%	No. and kg
60.04.34	Of regenerated fibres	35%	No. and kg
60.04.39	Other	35%	No. and kg
60.04.4	Pyjamas and other nightwear, for women, girls and infants:		
60.04.41	Of wool	35%	No. and kg
60.04.42	Of cotton	35%	No. and kg
60.04.43	Of synthetic fibres	35%	No. and kg
60.04.44	Of regenerated fibres	35%	No. and kg
60.04.49	Other	35%	No. and kg
60.04.5	Other under garments for women, girls and infants:		
60.04.51	Of wool	35%	No. and kg
60.04.52	Of cotton	35%	No. and kg
60.04.53	Of synthetic fibres	35%	No. and kg
60.04.54	Of regenerated fibres	35%	No. and kg
60.04.59	Other	35%	No. and kg
60.04.6	Shirts for men and boys:		
60.04.61	Of wool	45%	No. and kg
60.04.62	Of cotton	45%	No. and kg
60.04.63	Of synthetic fibres	45%	No. and kg
60.04.64	Of regenerated fibres	45%	No. and kg

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Knitted and Crocheted Goods—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
60.04.69	Other.....	45%	No. and kg
60.04.7	Pyjamas and other nightwear, for men and boys:		
60.04.71	Of wool.....	45%	No. and kg
60.04.72	Of cotton.....	45%	No. and kg
60.04.73	Of synthetic fibres.....	45%	No. and kg
60.04.74	Of regenerated fibres.....	45%	No. and kg
60.04.79	Other.....	45%	No. and kg
60.04.8	Under vests and sports vests, for men and boys:		
60.04.81	Of wool.....	45%	No. and kg
60.04.82	Of cotton.....	45%	No. and kg
60.04.83	Of synthetic fibres.....	45%	No. and kg
60.04.84	Of regenerated fibres.....	45%	No. and kg
60.04.89	Other.....	45%	No. and kg
60.04.9	Other under garments, for men and boys:		
60.04.91	Of wool.....	45%	No. and kg
60.04.92	Of cotton.....	45%	No. and kg
60.04.93	Of synthetic fibres.....	45%	No. and kg
60.04.94	Of regenerated fibres.....	45%	No. and kg
60.04.99	Other.....	45%	No. and kg
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised:		
60.05.1	Jerseys, pullovers and the like:		
60.05.11	Of wool or fine animal hair:		
60.05.111	For women, girls and infants.....	45%	No. and kg
60.05.112	For men and boys.....	45%	No. and kg
60.05.12	Of cotton:		
60.05.121	For women, girls and infants.....	45%	No. and kg
60.05.122	For men and boys.....	45%	No. and kg
60.05.13	Of synthetic fibres:		
60.05.131	For women, girls and infants.....	45%	No. and kg
60.05.132	For men and boys.....	45%	No. and kg
60.05.14	Of regenerated fibres:		
60.05.141	For women, girls and infants.....	45%	No. and kg
60.05.142	For men and boys.....	45%	No. and kg
60.05.19	Other:		
60.05.191	For women, girls and infants.....	45%	No. and kg
60.05.192	For men and boys.....	45%	No. and kg
60.05.2	Dresses, skirts, suits and costumes for women, girls and infants:		
60.05.21	Of wool or fine animal hair.....	45%	No. and kg
60.05.22	Of cotton.....	45%	No. and kg
60.05.23	Of synthetic fibres.....	45%	No. and kg
60.05.24	Of regenerated fibres.....	45%	No. and kg
60.05.29	Other.....	45%	No. and kg
60.05.3	Other outer garments:		
60.05.31	Of wool or fine animal hair:		
60.05.311	For women, girls and infants.....	45%	No. and kg
60.05.312	For men and boys.....	45%	No. and kg

CHAPTER 60—Continued

Knitted and Crocheted Goods—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
60.05.32	Of cotton:		
60.05.321	For women, girls and infants.....	45%	No. and kg
60.05.322	For men and boys	45%	No. and kg
60.05.33	Of synthetic fibres:		
60.05.331	For women, girls and infants.....	45%	No. and kg
60.05.332	For men and boys	45%	No. and kg
60.05.34	Of regenerated fibres:		
60.05.341	For women, girls and infants.....	45%	No. and kg
60.05.342	For men and boys	45%	No. and kg
60.05.39	Other:		
60.05.391	For women, girls and infants.....	45%	No. and kg
60.05.392	For men and boys	45%	No. and kg
60.05.9	Other articles:		
60.05.91	Ties	45%	kg
60.05.92	Other minor articles of apparel; shawls, scarves, mufflers and the like	45%	kg
60.05.93	Blankets	45%	kg
60.05.94	Other household linen	45%	kg
60.05.99	Other.....	45%	kg
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings):		
60.06.1	Knitted or crocheted fabric	40%	m ² and kg
60.06.2	Articles	40%	kg

CHAPTER 61

Articles of Apparel and Clothing Accessories of Textile Fabric, other than Knitted or Crocheted Goods

CHAPTER NOTES.

- 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.
- The headings of this Chapter do not cover:
 - Old clothing or other articles falling within heading No. 63.01; or
 - Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).
- For the purposes of headings Nos. 61.01 to 61.04:
 - 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;
 - The expression "infants' garments" is to be taken to apply to:
 - Garments for young children which are not identifiable as for wear exclusively by boys or by girls; and

CHAPTER 61—Continued

**Articles of Apparel and Clothing Accessories of Textile Fabric, other than Knitted or Crocheted Goods—
Continued**

(ii) Babies' napkins.

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

Handkerchiefs of which any side exceeds 60 cm 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	Description of Goods	Rate of Duty	Units for Statistical Classification
61.01	Men's and boys' outer garments:		
61.01.1	Overcoats and other coats:		
61.01.11	Of fabrics of heading No. 59.08, 59.11 or 59.12.....	45%	No. and kg
61.01.12	Of wool or fine animal hair.....	45%	No. and kg
61.01.19	Other.....	45%	No. and kg
61.01.2	Suits:		
61.01.21	Of wool or fine animal hair.....	45%	No. and kg
61.01.22	Of cotton.....	45%	No. and kg
61.01.23	Of man-made fibres.....	45%	No. and kg
61.01.29	Other.....	45%	No. and kg
61.01.3	Trousers, breeches and the like:		
61.01.31	Of wool or fine animal hair.....	45%	No. and kg
61.01.32	Of cotton.....	45%	No. and kg
61.01.33	Of man-made fibres.....	45%	No. and kg
61.01.39	Other.....	45%	No. and kg
61.01.4	Jackets, blazers and the like:		
61.01.41	Of wool or fine animal hair.....	45%	No. and kg
61.01.42	Of cotton.....	45%	No. and kg
61.01.43	Of man-made fibres.....	45%	No. and kg
61.01.49	Other.....	45%	No. and kg
61.01.9	Other:		
61.01.91	Of fabrics of heading No. 59.08, 59.11 or 59.12.....	45%	No. and kg
61.01.92	Of wool or fine animal hair.....	45%	No. and kg
61.01.93	Of cotton.....	45%	No. and kg
61.01.94	Of man-made fibres.....	45%	No. and kg
61.01.99	Other.....	45%	No. and kg
61.02	Women's, girls' and infants' outer garments:		
61.02.1	Coats and jackets:		
61.02.11	Of fabrics of heading No. 59.08, 59.11 or 59.12.....	45%	No. and kg
61.02.12	Of wool or fine animal hair.....	45%	No. and kg
61.02.13	Of cotton.....	45%	No. and kg
61.02.14	Of man-made fibres.....	45%	No. and kg

CHAPTER 61—Continued

Articles of Apparel and Clothing Accessories of Textile Fabric, other than Knitted or Crocheted Goods—
Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
61.02.19	Other.....	45%	No. and kg
61.02.2	Suits and costumes:		
61.02.21	Of wool or fine animal hair.....	45%	No. and kg
61.02.22	Of cotton.....	45%	No. and kg
61.02.23	Of man-made fibres.....	45%	No. and kg
61.02.29	Other.....	45%	No. and kg
61.02.3	Dresses:		
61.02.31	Of wool or fine animal hair.....	45%	No. and kg
61.02.32	Of cotton.....	45%	No. and kg
61.02.33	Of man-made fibres.....	45%	No. and kg
61.02.39	Other.....	45%	No. and kg
61.02.4	Skirts:		
61.02.41	Of wool or fine animal hair.....	45%	No. and kg
61.02.42	Of cotton.....	45%	No. and kg
61.02.43	Of man-made fibres.....	45%	No. and kg
61.02.49	Other.....	45%	No. and kg
61.02.5	Blouses:		
61.02.51	Of cotton.....	45%	No. and kg
61.02.52	Of man-made fibres.....	45%	No. and kg
61.02.59	Other.....	45%	No. and kg
61.02.9	Other:		
61.02.91	Of fabrics of heading No. 59.08, 59.11 or 59.12.....	45%	No. and kg
61.02.92	Of wool or fine animal hair.....	45%	No. and kg
61.02.93	Of cotton.....	45%	No. and kg
61.02.94	Of man-made fibres.....	45%	No. and kg
61.02.99	Other.....	45%	No. and kg
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs:		
61.03.1	Shirts:		
61.03.11	Of cotton.....	45%	No. and kg
61.03.12	Of synthetic fibres.....	45%	No. and kg
61.03.19	Other.....	45%	No. and kg
61.03.2	Pyjamas and other nightwear:		
61.03.21	Of cotton.....	45%	No. and kg
61.03.22	Of synthetic fibres.....	45%	No. and kg
61.03.29	Other.....	45%	No. and kg
61.03.9	Other:		
61.03.91	Of cotton:		
61.03.911	Under vests and sports vests.....	45%	No. and kg
61.03.912	Under shorts.....	45%	No. and kg
61.03.919	Other.....	45%	No. and kg
61.03.92	Of synthetic fibres:		
61.03.921	Under vests and sports vests.....	45%	No. and kg
61.03.922	Under shorts.....	45%	No. and kg
61.03.929	Other.....	45%	No. and kg

CHAPTER 61—Continued

Articles of Apparel and Clothing Accessories of Textile Fabric, other than Knitted or Crocheted Goods—
Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
61.03.99	Other:		
61.03.991	Under vests and sports vests	45%	No. and kg
61.03.992	Under shorts.....	45%	No. and kg
61.03.999	Other.....	45%	No. and kg
61.04	Women's, girls' and infants' under garments:		
61.04.1	Shirts:		
61.04.11	Of cotton	35%	No. and kg
61.04.12	Of synthetic fibres	35%	No. and kg
61.04.19	Other	35%	No. and kg
61.04.2	Pyjamas and other nightwear:		
61.04.21	Of cotton	35%	No. and kg
61.04.22	Of synthetic fibres	35%	No. and kg
61.04.29	Other	35%	No. and kg
61.04.9	Other:		
61.04.91	Of cotton	35%	No. and kg
61.04.92	Of synthetic fibres	35%	No. and kg
61.04.99	Other	35%	No. and kg
61.05	Handkerchiefs:		
61.05.1	Of cotton	45%	No. and kg
61.05.9	Other	45%	No. and kg
61.06	Shawls, scarves, mufflers, mantillas, veils and the like	45%	No. and kg
61.07	Ties, bow ties and cravats	45%	No. and kg
[61.08]			
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:		
61.09.1	Brassieres	45%	No. and kg
61.09.2	Corsets and girdles	45%	No. and kg
61.09.9	Other	45%	No. and kg
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods:		
61.10.1	Gloves, mittens and mitts	45%	pair and kg
61.10.2	Stockings:		
61.10.21	Of cotton	30%	pair and kg
61.10.22	Of man-made fibres	30%	pair and kg
61.10.29	Other	30%	pair and kg
61.10.9	Other:		
61.10.91	Of cotton	30%	pair and kg
61.10.92	Of man-made fibres	30%	pair and kg
61.10.99	Other	30%	pair and kg

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CHAPTER 61—*Continued*

**Articles of Apparel and Clothing Accessories of Textile Fabric, other than Knitted or Crocheted Goods—
Continued**

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets):		
61.11.1	Collars, collarettes, wimples, fallals of various kinds, bodice-fronts, jabots, cuffs, yokes, and similar accessories and trimmings for women's and girls' garments	45%	kg
61.11.9	Other	45%	kg

CHAPTER 62

Other Made-up Textile Articles

CHAPTER NOTES.

1. 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.
2. The headings of this Chapter do not cover:
 - (a) Goods falling within Chapters 58, 59 or 61; or
 - (b) Old clothing or other articles falling within heading No. 63.01.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
62.01	Travelling rugs and blankets:		
62.01.1	Electric blankets	45%	kg
62.01.9	Other:		
62.01.91	Of wool or fine animal hair	45%	kg
62.01.92	Of cotton	45%	kg
62.01.93	Of synthetic fibres	45%	kg
62.01.99	Other	45%	kg
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:		
62.02.1	Of cotton:		
62.02.11	Bed linen	45%	kg
62.02.12	Table linen	45%	kg
62.02.13	Toilet linen and kitchen linen	45%	kg

CHAPTER 62—Continued

Other Made-up Textile Articles—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
62.02.19	Other.....	45%	kg
62.02.9	Of other fibres:		
62.02.91	Bed linen.....	45%	kg
62.02.92	Table linen.....	45%	kg
62.02.93	Toilet linen and kitchen linen.....	45%	kg
62.02.99	Other.....	45%	kg
62.03	Sacks and bags, of a kind used for the packing of goods:		
62.03.1	Of jute.....	15%	No. and kg
62.03.9	Other.....	15%	No. and kg
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods:		
	Of cotton:		
62.04.1	Tarpaulins.....	20%	kg
62.04.11	Other.....	20%	kg
62.04.19	Other:		
62.04.9	Tarpaulins.....	20%	kg
62.04.91	Other.....	20%	kg
62.04.99			
62.05	Other made-up textile articles (including dress patterns).....	45%	kg

CHAPTER 63

Old Clothing and other Textile Articles; Rags

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical 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.....	20%	kg
63.02	Used or new rags, scrap twine, cordage, rope and cables and wornout articles of twine, cordage, rope or cables:		
63.02.1	Of cotton.....	20%	kg
63.02.9	Other.....	20%	kg

SECTION XII

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

CHAPTER 64

Footwear, Gaiters and the like; parts of such articles

CHAPTER 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 headings 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	Description of Goods	Rate of Duty	Units for Statistical Classification
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	25%	pair and kg
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:		
64.02.1	With outer soles of rubber or artificial plastic material and uppers of textile fabric	25%	pair and kg
64.02.2	With outer soles and uppers of leather or composition leather	25%	pair and kg
64.02.9	Other	25%	pair and kg
64.03	Footwear with outer soles of wood or cork	25%	pair and kg
64.04	Footwear with outer soles of other materials	25%	pair and kg
64.05	Parts of footwear (including uppers, insoles and screw-on heels) of any material except metal:		
64.05.1	Outer soles and heels:		
64.05.11	Of rubber	15%	kg
64.05.19	Other	15%	kg
64.05.9	Other	15%	kg

CHAPTER 64—Continued

Footwear, Gaiters and the like; parts of such articles—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
64.06	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof:		
64.06.1	Cricket pads	25%	kg
64.06.2	Shinguards	25%	kg
64.06.9	Other	25%	kg

CHAPTER 65

Headgear and parts thereof

CHAPTER 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).

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical 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	20%	No. and kg
65.02	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims	20%	No. and kg
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	45%	No. and kg
65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed	45%	No. and kg

CHAPTER 65—Continued

Headgear and parts thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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.....	45%	No. and kg
65.06	Other headgear, whether or not lined or trimmed...	45%	No. and kg
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear.....	20%	No. and kg

CHAPTER 66

Umbrellas, Sunshades, Walking-sticks, Whips, Riding-crops and parts thereof

CHAPTER NOTES.

- This Chapter does not cover:
 - Measure walking-sticks or the like (heading No. 90.16);
 - Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
 - Goods falling within Chapter 97 (for example, toy umbrellas and toy sunshades).
- Heading No. 66.03 is to be taken not to apply to parts, trimmings 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 these articles.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas):		
66.01.1	Umbrellas.....	25%	No. and kg
66.01.9	Other.....	25%	No. and kg
66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like....	25%	kg
66.03	Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02.....	10%	kg

CHAPTER 67

Prepared Feathers and Down and articles made of Feathers or of Down; Artificial Flowers; articles of Human Hair

CHAPTER 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) 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; or
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02.

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, glueing or similar methods.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical 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):		
67.01.1	Feathers dusters	45%	kg
67.01.9	Other	45%	kg
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit.....	45%	kg
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair and other textile materials, prepared for use in making wigs and the like	15%	kg
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	45%	kg
[67.05]			

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

CHAPTER 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) Goods falling within heading No. 95.08, if made of materials specified in Note 2(b) to Chapter 95;
- (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, collector's 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	Description of Goods	Rate of Duty	Units for Statistical Classification
68.01	Road and paving setts, curbs and flagstones, of natural stone (except slate)	25%	tonne
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	25%	tonne
68.03	Worked slate and articles of slate, including articles of agglomerated slate	25%	tonne

CHAPTER 68—Continued

Articles of Stone, of Plaster, of Cement, of Asbestos, of Mica and of similar materials—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
68.04	Hand polishing stones, whetstones, oilstones, hones and the like, and millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing 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:		
68.04.1	Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery.....	10%	kg
68.04.9	Other.....	10%	kg
[68.05]			
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	15%	kg
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	15%	kg
68.08	Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch)	25%	kg
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	25%	kg
68.10	Articles of plastering material	25%	kg
68.11	Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not	45%	kg
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like:		
68.12.1	Roofing sheets	25%	kg
68.12.9	Other.....	25%	kg

CHAPTER 68—Continued

Articles of Stone, of Plaster, of Cement, of Asbestos, of Mica and of similar materials—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
68.13	Fabricated asbestos and articles thereof (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:		
68.13.1	Clothing	25%	kg
68.13.9	Other	25%	kg
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	15%	kg
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabrics (for example, micanite and micofolium)...	25%	kg
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included:		
68.16.1	Non-electrical articles of "carbon" or of natural or artificial graphite	25%	kg
68.16.9	Other	25%	kg

CHAPTER 69

Ceramic Products

CHAPTER NOTES.

- The headings of this Chapter are to be taken to apply only to ceramic products which have 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.
- This Chapter does not cover:
 - Goods falling within Chapter 71 (for example, imitation jewellery);
 - Cermets falling within heading No. 81.04;
 - Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;
 - Artificial teeth (heading No. 90.19);
 - Goods falling within Chapter 91 (for example, clocks and clock cases);
 - Articles falling within Chapter 97 (for example, toys, games and sports requisites);

CHAPTER 69—Continued

Ceramic Products—Continued

(g) Smoking pipes, buttons or other articles falling within Chapter 98; or

(h) Original statuary, collectors' pieces or antiques (Chapter 99).

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
	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	tonne
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01:		
69.02.1	Refractory bricks.....	Free	tonne
69.02.9	Other.....	Free	tonne
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:		
69.03.1	Tubes and pipes.....	Free	tonne
69.03.9	Other.....	Free	tonne
	II. OTHER CERAMIC PRODUCTS		
69.04	Building bricks (including flooring blocks, support or filler tiles and the like).....	25%	tonne
69.05	Roofing tiles, chimney-pots, cowl, chimney-liners, cornices and other constructional goods, including architectural ornaments:		
69.05.1	Roofing tiles.....	25%	tonne
69.05.9	Other.....	25%	tonne
69.06	Piping, conduits and guttering (including angles, bends and similar fittings).....	25%	kg
69.07	Unglazed setts, flags and pavings, hearth and wall tiles:		
69.07.1	Tiles.....	25%	No. and kg
69.07.9	Other.....	25%	tonne
69.08	Glazed setts, flags and paving, hearth and wall tiles:		
69.08.1	Tiles.....	25%	No. and kg
69.08.9	Other.....	25%	tonne
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.....	10%	kg

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Ceramic Products—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures:		
69.10.1	Sinks.....	25%	No. and kg
69.10.2	Wash basins.....	25%	No. and kg
69.10.3	Bidets.....	25%	No. and kg
69.10.4	Urinals.....	25%	No. and kg
69.10.5	Baths.....	25%	No. and kg
69.10.6	Cisterns (tanks).....	25%	No. and kg
69.10.7	Water closet pans (lavatory bowls).....	25%	No. and kg
69.10.8	Lavatory sets.....	25%	No. and kg
69.10.9	Other.....	25%	kg
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):		
69.11.1	Tableware.....	25%	kg
69.11.2	Ashtrays.....	25%	kg
69.11.9	Other.....	25%	kg
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery:		
69.12.1	Tableware.....	25%	kg
69.12.2	Ashtrays.....	25%	kg
69.12.9	Other.....	25%	kg
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture.....	30%	kg
69.14	Other Articles.....	25%	kg

CHAPTER 70

Glass and Glassware

CHAPTER NOTES.

1. This Chapter does not cover:

- (a) Ceramic enamels (heading No. 32.08);
- (b) Goods falling within Chapter 71 (for example, imitation jewellery);
- (c) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;
- (d) Hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other articles falling within Chapter 90;
- (e) 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

CHAPTER 70—Continued

Glass and Glassware—Continued

(f) 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:
 - (a) Mineral wools with a silica (SiO_2) content not less than 60 per cent by weight;
 - (b) Mineral wools with a silica (SiO_2) content less than 60 per cent but with an alkaline oxide (K_2O and/or Na_2O) content of more than 5 per cent by weight or a boric oxide (B_2O_3) content of more than 2 per cent by weight.

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

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

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
70.01	Waste glass (cullet); glass in the mass (excluding optical glass):		
70.01.1	Glass of a variety known as "enamel" glass in the mass	Free	kg
70.01.9	Other	Free	kg
[70.02]			
70.03	Glass in balls, rods and tubes, unworked (not being optical glass):		
70.03.1	Glass of a variety known as "enamel" glass, in bars, rods and tubes	Free	kg
70.03.9	Other	Free	kg
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles	20%	m ² and kg
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles	20%	m ² and kg
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked:		
70.06.1	Float glass	20%	m ² and kg
70.06.2	Plate glass	20%	m ² and kg
70.06.3	Sheet glass	20%	m ² and kg
70.06.9	Other	20%	m ² and kg

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Glass and Glassware—*Continued*

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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	20%	kg
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	20%	kg
70.09	Glass mirrors (including rear-view mirrors) unframed, framed or backed:		
70.09.1	Rear-view mirrors	35%	kg
70.09.9	Other	20%	kg
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:		
70.10.1	Beer, wine, spirit and similar bottles	30%	No. and tonne
70.10.9	Other:		
70.10.91	Bottles	30%	No. and tonne
70.10.99	Other	30%	tonne
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like:		
70.11.1	Bulbs	Free	kg
70.11.2	Tubes	Free	kg
70.11.9	Other	Free	kg
70.12	Glass inners for vacuum flasks or for other vacuum vessels	25%	kg
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:		
70.13.1	Table and kitchen glassware:		
70.13.11	Of ordinary glass	25%	kg
70.13.12	Of heat-resisting glass	25%	kg
70.13.19	Other	25%	kg
70.13.2	Toilet articles	25%	kg
70.13.3	Stationery glassware	25%	kg
70.13.4	Ornamental glassware	25%	kg
70.13.9	Other	25%	kg
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	35%	kg
70.14.9	Other	25%	kg

CHAPTER 70—Continued

Glass and Glassware—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sun-glasses 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	25%	kg
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	25%	tonne
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules	10%	kg
70.18	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses:		
70.18.1	Lenses	Free	kg
70.18.2	Prisms	Free	kg
70.18.9	Other	Free	kg
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares 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)	45%	kg
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom:		
70.20.1	Glass fibre (including wool)	Free	kg
70.20.2	Yarns, slivers and rovings	15%	kg
70.20.3	Fabrics	40%	kg
70.20.9	Other	40%	kg
70.21	Other articles of glass	25%	kg

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**

CHAPTER 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;
 - (ij) Coin (Chapter 72 or 99);
 - (k) Abrasive goods falling within headings Nos. 68.04 and 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);
 - (l) Goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks and watches, or musical instruments);
 - (m) Arms or parts thereof (Chapter 93);
 - (n) Articles covered by Note 2 to Chapter 97;
 - (o) Articles falling within headings of Chapter 98 other than headings Nos. 98.01 and 98.12; or
 - (p) 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.

CHAPTER 71—Continued

Pearls, Precious and Semi-precious Stones, Precious Metals, Rolled Precious Metals and articles thereof; Imitation Jewellery—Continued

(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 and an intermetallic compound) 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 per cent, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

(a) An alloy containing 2 per cent or more, by weight, of platinum is to be treated only as an alloy of platinum;

(b) An alloy containing 2 per cent or more, by weight, of gold but no platinum, or less than 2 per cent, by weight, of platinum, is to be treated only as an alloy of gold;

(c) Other alloys containing 2 per cent or more, by weight, of silver are to be treated as alloy 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 though they were platinum.

6. Except where the context otherwise requires, any reference in these Notes or elsewhere in the Tariff 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, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

9. For the purposes of heading No. 71.13, the expression “articles of goldsmiths’ or silversmiths’ wares” includes such articles as ornaments, tableware, 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) not (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 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.

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**Pearls, Precious and Semi-precious Stones, Precious Metals, Rolled Precious Metals and articles thereof;
Imitation Jewellery—*Continued***

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical 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):		
71.01.1	Unworked.....	50%	metric carat
71.01.2	Worked.....	50%	metric carat
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):		
71.02.1	Industrial diamonds.....	10%	kg
71.02.2	Other diamonds:		
71.02.21	Rough, unsorted.....	50%	metric carat
71.02.22	Sorted, rough or simply sawn, cleaved or bruted.....	50%	metric carat
71.02.29	Other.....	50%	metric carat
71.02.9	Other.....	50%	metric carat
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):		
71.03.1	Unworked.....	50%	metric carat
71.03.2	Cut or otherwise worked	50%	metric carat
71.04	Dust and powder of natural or synthetic precious or semi-precious stones	10%	metric carat
	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:		
71.05.1	Unwrought.....	10%	kg
71.05.2	Semi-manufactured	10%	kg
71.06	Rolled silver, unworked or semi-manufactured:		
71.06.1	Unworked.....	10%	kg
71.06.2	Semi-manufactured	10%	kg
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured:		
71.07.1	Gold bullion imported by the Central Bank of Trinidad and Tobago and Monetary Authorities	Free	kg
71.07.9	Other.....	15%	kg

CHAPTER 71—Continued

**Pearls, Precious and Semi-precious Stones, Precious Metals, Rolled Precious Metals and articles thereof;
Imitation Jewellery—Continued**

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
71.08	Rolled gold on base metal or silver, unworked or semi-manufactured.....	15%	kg
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured:		
71.09.1	Unwrought:		
71.09.11	Platinum and platinum alloys.....	10%	kg
71.09.12	Other.....	10%	kg
71.09.2	Semi-manufactured.....	10%	kg
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured.....	10%	kg
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls, and other waste and scrap, of precious metal:		
71.11.1	Of gold.....	15%	kg
71.11.9	Other.....	15%	kg
	III—JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES		
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal:		
71.12.1	Of gold.....	60%	kg
71.12.2	Of silver.....	60%	kg
71.12.9	Other.....	60%	kg
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.....	60%	kg
71.14	Other articles of precious metal or rolled precious metal.....	60%	kg
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed).....	60%	kg
71.16	Imitation jewellery.....	60%	kg

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CHAPTER 72

Coin

CHAPTER NOTE.

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

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
72.01	Coin:		
72.01.1	Coin (other than gold) not being legal tender:		
72.01.11	Silver	Free	kg
72.01.12	Base metals	Free	kg
72.01.2	Gold coin	Free	kg
72.01.9	Other:		
72.01.91	Silver	Free	kg
72.01.92	Base metals	Free	kg

SECTION XV

Base Metals and articles of Base Metal

SECTION 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. 36.08);
- (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);
- (k) Articles falling within Chapter 94 (furniture and mattress supports);
- (l) Hand sieves (heading No. 96.06);
- (m) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
- (n) Buttons, pens, pencil-holders, pen nibs or other articles falling within Chapter 98.

2. Throughout the Tariff, the expression "parts of general use" means:

- (a) Goods described in heading 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);
- (c) Goods described in headings Nos. 83.01, 83.02, 83.07, 83.09, 83.14 and frames and mirrors, of base metal, of heading No. 83.06.

In Chapters 73 to 82 (but not in heading No. 73.29) 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 is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
- (b) An alloy composed of base metals of this section and of elements not falling within this section is to be treated as an alloy of base metals of this section if the total weight of such metals equals or exceeds the total weight of the other elements present;
- (c) In this section the term "alloys" is to be taken to include sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

4. Unless the context otherwise requires, any reference in this Tariff 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

CHAPTER 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 per cent 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 per cent 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 per cent 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 per cent but not more than 30 per cent 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 per cent of other alloy elements (aluminium, titanium, vanadium, copper, molybdenum, niobium or other elements, subject to a maximum content of 10 per cent in the case of copper),

and which contain, by weight, not less than 4 per cent in the case of ferro-alloys containing silicon, not less than 8 per cent in the case of ferro-alloys containing manganese but no silicon or not less than 10 per cent 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

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Iron and Steel and articles thereof—Continued

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 per cent of carbon and having a content, by weight, less than 0.04% of phosphorus and sulphur taken separately and less than 0.07 per cent 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 mm² and of such dimensions that the thickness exceeds one-quarter of the width.

(ij) *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 unsheared 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.

(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-

CHAPTER 73—Continued

Iron and Steel and articles thereof—Continued

sectional dimension exceeds 13 mm. In the case of heading 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), (ij), (k), (l), (m), (n) and (o) above, and which have cross-sections in the shape of circles, segment 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), (ij), (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. Heading 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	Description of Goods	Rate of Duty	Units for Statistical Classification
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms:		
73.01.1	Pig iron	Free	tonne
73.01.2	Cast iron	Free	tonne
73.01.3	Spiegeleisen	Free	tonne
73.02	Ferro-alloys:		
73.02.1	Ferro-manganese	Free	tonne
73.02.2	Ferro-silicon	Free	tonne
73.02.9	Other	Free	tonne
73.03	Waste and scrap metal of iron or steel	Free	tonne

CHAPTER 73—Continued

Iron and Steel and articles thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
73.04	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel.....	Free	tonne
73.05	Iron or steel powders; sponge iron or steel:		
73.05.1	Iron and steel powders	Free	tonne
73.05.2	Sponge iron or steel, not in powder form	Free	tonne
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel:		
73.06.1	Puddled bars and pilings; blocks, lumps and similar forms.....	Free	tonne
73.06.2	Ingots	Free	tonne
73.07	Blooms, billets, slabs and sheet bars (including tin-plate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel.....	Free	tonne
73.08	Iron or steel coils for re-rolling	Free	tonne
73.09	Universal plates of iron or steel	5%	tonne
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:		
73.10.1	Wire rod	10%	tonne
73.10.2	Bars and rods (excluding wire rod), not further worked than hot-rolled or extruded.....	10%	tonne
73.10.9	Other.....	10%	tonne
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:		
73.11.1	Sheet piling	10%	tonne
73.11.9	Other.....	10%	tonne
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	10%	tonne
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled:		
73.13.1	Galvanized of a thickness of less than 3 mm	25%	tonne
73.13.2	Tinned	10%	tonne
73.13.3	Rolled but not further worked:		
73.13.31	Of a thickness of more than 4.75 mm.....	10%	tonne
73.13.32	Of a thickness of 3 mm or more but not more than 4.75 mm.....	10%	tonne
73.13.33	Of a thickness of less than 3 mm.....	10%	tonne
73.13.9	Other.....	10%	tonne
73.14	Iron or steel wire, whether or not coated, but not insulated	10%	tonne

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CHAPTER 73—*Continued*

Iron and Steel and articles thereof—*Continued*

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
73.15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14:		
73.15.1	Ingots	10%	tonne
73.15.2	Blooms, billets, slabs, sheet bars and roughly forged pieces	10%	tonne
73.15.3	Coils for re-rolling	10%	tonne
73.15.4	Wire rod	10%	tonne
73.15.5	Bars and rods (excluding wire rod) and hollow mining drill steel	10%	tonne
73.15.6	Angles, shapes and sections	10%	tonne
73.15.7	Sheets and plates, rolled but not further worked:		
73.15.71	Of a thickness of more than 4.75 mm	10%	tonne
73.15.72	Of a thickness of 3 mm or more but not more than 4.75 mm	10%	tonne
73.15.73	Of a thickness of less than 3 mm	10%	tonne
73.15.8	Other sheets and plates	10%	tonne
73.15.9	Other:		
73.15.91	Universal plates	10%	tonne
73.15.92	Hoop and strip	10%	tonne
73.15.93	Wire	10%	tonne
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, bed plates, ties and other material specialised for joining or fixing rails:		
73.16.1	Rails	10%	tonne
73.16.9	Other	10%	tonne
73.17	Tubes and pipes, of cast iron:		
73.17.1	Not exceeding 150 mm in diameter	10%	tonne
73.17.2	Exceeding 150 mm in diameter	10%	tonne
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits:		
73.18.1	Blanks:		
73.18.11	Not exceeding 150 mm in diameter	10%	tonne
73.18.12	Exceeding 150 mm in diameter	10%	tonne
73.18.2	Seamless tubes and pipes:		
73.18.21	Not exceeding 150 mm in diameter	10%	tonne
73.18.22	Exceeding 150 mm in diameter	10%	tonne
73.18.9	Other:		
73.18.91	Welded, not exceeding 150 mm in diameter ...	10%	tonne
73.18.92	Welded, exceeding 150 mm in diameter	10%	tonne
73.18.93	Open seam, not exceeding 150 mm in diameter	10%	tonne
73.18.94	Open seam, exceeding 150 mm in diameter....	10%	tonne

CHAPTER 73—Continued

Iron and Steel and articles thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
73.18.98	Other, not exceeding 150 mm in diameter	10%	tonne
73.18.99	Other, exceeding 150 mm in diameter	10%	tonne
73.19	High-pressure hydro-electric conduits of steel, whether or not reinforced.....	10%	tonne
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel:		
73.20.1	Of cast iron:		
73.20.11	Not exceeding 150 mm in diameter	10%	tonne
73.20.12	Exceeding 150 mm in diameter	10%	tonne
73.20.9	Other.....	10%	tonne
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.....	30%	tonne
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	25%	kg
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:		
73.23.1	Cans	25%	kg
73.23.9	Other:		
73.23.91	Drums.....	25%	kg
73.23.99	Other.....	25%	kg
73.24	Containers, of iron or steel, for compressed or liquefied gas	22%	kg
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	20%	kg
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	25%	kg
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire; expanded metal, of iron or steel:		
73.27.1	Expanded metal	20%	kg
73.27.9	Other:		
73.27.91	Wire netting and wire grill.....	20%	kg

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CHAPTER 73—*Continued*

Iron and Steel and articles thereof—*Continued*

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
73.27.99 [73.28] 73.29	Other..... Chain and parts thereof, of iron or steel:	20%	kg
73.29.1	Transmission chain.....	5%	kg
73.29.9	Other.....	15%	kg
73.30	Anchors and grapnels and parts thereof, of iron or steel.....	15%	kg
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:		
73.31.1	Nails, tacks and staples.....	15%	kg
73.31.9	Other.....	15%	kg
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), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel:		
73.32.1	Bolts and nuts (including bolt ends and screw studs).....	15%	kg
73.32.2	Screws (including screw hooks and screw rings).....	15%	kg
73.32.3	Rivets.....	15%	kg
73.32.4	Cotters and cotter-pins.....	15%	kg
73.32.5	Washers and spring washers.....	15%	kg
73.33	Needles and hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stiletos, of iron or steel.....	20%	kg
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins, curling grips and the like, of iron or steel:		
73.34.1	Hairpins.....	20%	kg
73.34.2	Curling grips.....	20%	kg
73.34.3	Safety pins.....	20%	kg
73.34.4	Ordinary pins.....	20%	kg
73.34.9	Other.....	20%	kg
73.35	Springs and leaves for springs, of iron or steel:		
73.35.1	For road motor vehicles:		
73.35.11	Leaf-springs.....	35%	kg
73.35.12	Helical springs.....	35%	kg
73.35.9	Other.....	20%	kg

CHAPTER 73—Continued

Iron and Steel and articles thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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:		
73.36.1	Cooking apparatus and plate warmers	45%	kg
73.36.2	Other apparatus	45%	kg
73.36.3	Parts:		
73.36.31	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	45%	kg
73.36.39	Other	45%	kg
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	10%	kg
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; iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel:		
73.38.1	Domestic articles and parts thereof	25%	kg
73.38.2	Sanitary ware for indoor use and parts thereof ...	25%	kg
73.38.9	Other	25%	kg
[73.39]			
73.40	Other articles of iron or steel:		
73.40.1	Iron casting in the rough state	25%	kg
73.40.2	Steel castings in the rough state	25%	kg
73.40.3	Iron and steel forgings and stampings, in the rough state	25%	kg
73.40.9	Other	25%	kg

CHAPTER 74

Copper and articles thereof

CHAPTER 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 per cent by weight of phosphorus) containing with other alloy elements more than 10 per cent by weight of copper, not usefully malleable and commonly used as raw material in the manufacture of other alloys or as de-oxidants de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals.

(Copper phosphide (phosphor copper) containing more than 8 per cent 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 section* (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), of 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, threaded, drilled, waisted, cone-shaped or finned. Heading No. 74.08 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap:		
74.01.1	Copper matte; cement copper (precipitated copper)	Free	tonne
74.01.2	Copper waste and scrap	Free	tonne
74.01.3	Unrefined copper	Free	tonne
74.01.4	Refined copper	Free	tonne
74.02	Master alloys	Free	tonne
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire	10%	tonne

CHAPTER 74—Continued

Copper and articles thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
74.04	Wrought plates, sheets and strip, of copper.....	10%	tonne
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	15%	kg
74.06	Copper powders and flakes	10%	kg
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper	10%	kg
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper	10%	kg
[74.09]			
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	20%	kg
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire; expanded metal, of copper:		
74.11.1	Expanded metal of copper	20%	kg
74.11.9	Other	20%	kg
[74.12]			
[74.13]			
[74.14]			
74.15	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper; bolts and nuts (including bolts 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:		
74.15.1	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins of copper, or of iron or steel with heads of copper.....	15%	kg
74.15.9	Other:		
74.15.91	Bolts and nuts (including bolt ends and screw studs)	15%	kg
74.15.92	Screws (including screw hooks and screw rings)	15%	kg
74.15.93	Rivets	15%	kg
74.15.94	Cotters and cotter-pins	15%	kg
74.15.95	Washers and spring washers	15%	kg
74.16	Springs, of copper	20%	kg

CHAPTER 74—Continued

Copper and articles thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated and parts thereof, of copper	25%	kg
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:		
74.18.1	Domestic articles and parts thereof	25%	kg
74.18.2	Sanitary ware for indoor use and parts thereof ..	25%	kg
74.19	Other articles of copper:		
74.19.1	Chains and parts thereof.....	15%	kg
74.19.9	Other:		
74.19.91	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	25%	kg
74.19.99	Other.....	25%	kg

CHAPTER 75

Nickel and articles thereof

CHAPTER 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.

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Nickel and articles thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap:		
75.01.1	Nickel mattes, nickel sinters and other intermediate products of nickel metallurgy.....	Free	tonne
75.01.2	Nickel waste and scrap	Free	tonne
75.01.3	Unwrought nickel	Free	tonne
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire	10%	kg
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes	10%	kg
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.....	10%	kg
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	5%	kg
75.06	Other articles of nickel	25%	kg

CHAPTER 76

Aluminium and articles thereof

CHAPTER 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.

CHAPTER 76—Continued

Aluminium and articles thereof—Continued

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 finned. 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	Description of Goods	Rate of Duty	Units for Statistical Classification
76.01	Unwrought aluminium; aluminium waste and scrap:		
76.01.1	Waste and scrap	5%	tonne
76.01.9	Unwrought.....	5%	tonne
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire:		
76.02.1	Rods.....	10%	tonne
76.02.2	Wire.....	10%	tonne
76.02.9	Other.....	10%	tonne
76.03	Wrought plates, sheets and strip, of aluminium:		
76.03.1	Flat sheets.....	10%	tonne
76.03.2	Corrugated sheets.....	10%	tonne
76.03.9	Other.....	10%	tonne
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	10%	kg
76.05	Aluminium powders and flakes	10%	kg
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium	15%	kg
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium.....	15%	kg
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.....	40%	kg

CHAPTER 76—Continued

Aluminium and articles thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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.....	25%	kg
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:		
76.10.1	Casks and drums.....	25%	kg
76.10.2	Cans and boxes	25%	kg
76.10.9	Other.....	25%	kg
76.11	Containers, of aluminium, for compressed or liquefied gas	30%	kg
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	20%	kg
[76.13]			
[76.14]			
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:		
76.15.1	Domestic articles and parts thereof	30%	kg
76.15.2	Sanitary ware for indoor use and parts thereof	30%	kg
76.16	Other articles of aluminium:		
76.16.1	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	20%	kg
76.12.2	Expanded metal	20%	kg
76.16.9	Other:		
76.16.91	Nails, tacks and staples.....	25%	kg
76.16.92	Bolts and nuts	25%	kg
76.16.93	Washers	25%	kg
76.16.94	Rivets	25%	kg
76.16.99	Other.....	25%	kg

CHAPTER 77

Magnesium and Beryllium and articles thereof

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
77.01	Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap:		
77.01.1	Waste and scrap	Free	tonne
77.01.2	Unwrought.....	Free	tonne
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; other articles of magnesium:		
77.02.1	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.....	10%	tonne
77.02.9	Other.....	25%	kg
[77.03]			
77.04	Beryllium, unwrought or wrought and articles of beryllium:		
77.04.1	Unwrought; waste and scrap.....	Free	kg
77.04.2	Wrought beryllium and articles of beryllium.....	Free	kg

CHAPTER 78

Lead and articles thereof

CHAPTER 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 1,700 g/m².

CHAPTER 78—Continued

Lead and articles thereof—Continued

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	Description of Goods	Rate of Duty	Units for Statistical Classification
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap:		
78.01.1	Waste and scrap	Free	tonne
78.01.2	Unwrought.....	Free	tonne
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire	10%	tonne
78.03	Wrought plates, sheets and strip, of lead	10%	tonne
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 1,700 g/m²; lead powders and flakes.....	10%	kg
78.05	Tubes and pipes and blanks therefor, of lead; hol- low bars and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead	10%	kg
78.06	Other articles of lead.....	25%	kg

CHAPTER 79

Zinc and articles thereof

CHAPTER 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-scaling).

CHAPTER 79—Continued

Zinc and articles thereof—Continued

(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	Description of Goods	Rate of Duty	Units for Statistical Classification
79.01	Unwrought zinc; zinc waste and scrap:		
79.01.1	Waste and scrap	Free	tonne
79.01.2	Unwrought.....	Free	tonne
79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire	10%	tonne
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes:		
79.03.1	Plates, sheets and strip, wrought; zinc foil.....	10%	kg
79.03.2	Zinc powders, dust (blue powder) and flakes	10%	kg
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	10%	kg
[79.05]			
79.06	Other articles of zinc:		
79.06.1	Gutters, roof capping, skylight frames and other fabricated building components.....	20%	kg
79.06.9	Other.....	25%	kg

CHAPTER 80

Tin and articles thereof

CHAPTER 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.

CHAPTER 80—Continued

Tin and articles thereof—Continued

(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 1 kg/m².

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	Description of Goods	Rate of Duty	Units for Statistical Classification
80.01	Unwrought tin; tin waste and scrap:		
80.01.1	Waste and scrap	Free	tonne
80.01.2	Unwrought.....	Free	tonne
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire:		
80.02.1	Rods of tin based solder	10%	tonne
80.02.9	Other.....	10%	tonne
80.03	Wrought plates, sheets and strip, of tin	10%	kg
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 1 kg/m²; tin powders and flakes	10%	kg
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	10%	kg
80.06	Other articles of tin:		
80.06.1	Vats, drums, reservoirs and other containers	25%	kg
80.06.2	Household articles and tableware	25%	kg
80.06.9	Other.....	25%	kg

CHAPTER 81

Other Base Metals employed in Metallurgy and articles thereof

CHAPTER 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	Description of Goods	Rate of Duty	Units for Statistical Classification
81.01	Tungsten (wolfram), unwrought or wrought and articles thereof:		
81.01.1	Unwrought tungsten; tungsten waste and scrap.....	Free	kg
81.01.2	Wrought tungsten and articles of tungsten	Free	kg
81.02	Molybdenum, unwrought or wrought and articles thereof:		
81.02.1	Unwrought molybdenum; molybdenum waste and scrap	Free	kg
81.02.2	Wrought molybdenum and articles of molybdenum	Free	kg
81.03	Tantalum, unwrought or wrought and articles thereof:		
81.03.1	Unwrought tantalum; tantalum waste and scrap	Free	kg
81.03.2	Wrought tantalum and articles of tantalum	Free	kg
81.04	Other base metals, unwrought or wrought and articles thereof: cermets, unwrought or wrought and articles thereof:		
81.04.1	Waste and scrap of uranium depleted in U235 or of thorium; such metals, unwrought or wrought and articles thereof	Free	kg
81.04.9	Other:		
81.04.91	Unwrought; waste and scrap	Free	kg
81.04.99	Other	Free	kg

CHAPTER 82

Tools, Implements, Cutlery, Spoons and Forks, of base metal; parts thereof

CHAPTER NOTES.

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure and chir-opody 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

CHAPTER 82—Continued

Tools, Implements, Cutlery, Spoons and Forks, of base metal; parts thereof—Continued

(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. 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.

ADDITIONAL NOTE.

1. 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 jagers, cheese slicers, vegetable slicers and mashers, cream and egg whisks, ice picks.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical 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:		
82.01.1	Spades and shovels.....	Free	No. and kg
82.01.2	Picks.....	Free	No. and kg
82.01.3	Hoes.....	Free	No. and kg
82.01.4	Forks.....	Free	No. and kg
82.01.5	Rakes.....	Free	No. and kg
82.01.6	Axes.....	Free	
82.01.7	Machettes (cutlasses).....	Free	
82.01.9	Other.....	Free	
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades)	10%	
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:		
82.03.1	Wrenches and spanners.....	10%	No. and kg
82.03.2	Files and rasps.....	10%	No. and kg
82.03.3	Pliers (including cutting pliers).....	10%	No. and kg
82.03.9	Other.....	10%	kg

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Tools, Implements, Cutlery, Spoons and Forks, of base metal; parts thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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	25%	kg
82.04.9	Other	10%	kg
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:		
82.05.1	Punches and dies	10%	kg
82.05.2	Drilling, boring, reaming, lapping and trueing tools	10%	kg
82.05.3	Threading and tapping tools	10%	kg
82.05.4	Lathe tools	10%	kg
82.05.5	Screw driver bits	10%	kg
82.05.6	Metal extrusion dies and draw-plates	10%	kg
82.05.9	Other	10%	kg
82.06	Knives and cutting blades, for machines or for mechanical appliances:		
82.06.1	For household appliances and lawn mowers:		
82.06.11	For lawn mowers	25%	kg
82.06.12	For household appliances	25%	kg
82.06.9	Other	10%	kg
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)	10%	kg
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink:		
82.08.1	Coffee-mills	25%	kg
82.08.2	Mincers	25%	kg
82.08.3	Juice extractors	25%	kg
82.08.4	Ice cream freezers	25%	kg
82.08.9	Other	25%	kg
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06 and blades therefor:		
82.09.1	For use in agriculture, horticulture or industry ...	5%	kg

CHAPTER 82—Continued

Tools, Implements, Cutlery, Spoons and Forks, of base metal; parts thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
82.09.9	Other:		
82.09.91	Non-folding knives for the table or kitchen	25%	kg
82.09.99	Other	25%	kg
[82.10]			
82.11	Razors and razor blades (including razor blades blanks, whether or not in strips):		
82.11.1	Razor blades and blanks	25%	kg
82.11.2	Razors	25%	kg
82.12	Scissors (including tailors' shears) and blades therefor:		
82.12.1	For use in agriculture, horticulture or industry:		
82.12.11	Tailors' and dressmakers' shears	5%	kg
82.12.19	Other	5%	kg
82.12.9	Other	25%	kg
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 ...	5%	kg
82.13.9	Other:		
82.13.91	Hair clippers	25%	kg
82.13.92	Butchers and household choppers and cleavers	25%	kg
82.13.99	Other	25%	kg
82.14	Spoons, forks, fish-eaters, butter-knives, ladles and similar kitchen or tableware:		
82.14.1	Spoons	25%	kg
82.14.2	Forks	25%	kg
82.14.3	Ladles	25%	kg
82.14.9	Other	25%	kg
82.15	Handles of base metal for articles falling within heading Nos. 82.09, 82.13 or 82.14:		
82.15.1	For use in agriculture, horticulture or industry ...	5%	kg
82.15.9	Other	25%	kg

CHAPTER 83

Miscellaneous articles of Base Metal

CHAPTER 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).

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CHAPTER 83—*Continued*

Miscellaneous articles of Base Metal—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
83.01	Locks and padlocks (key, combination or electrical-ly 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:		
83.01.1	Of iron or steel:		
83.01.11	Locks.....	20%	kg
83.01.12	Padlocks.....	20%	kg
83.01.19	Other.....	20%	kg
83.01.9	Other:		
83.01.91	Locks.....	20%	kg
83.01.92	Padlocks.....	20%	kg
83.01.99	Other.....	20%	kg
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like:		
83.02.1	Of iron or steel.....	20%	kg
83.02.9	Other.....	20%	kg
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	25%	kg
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	30%	kg
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	25%	kg
83.06	Statuettes and other ornaments of a kind used indoors, of base metal; photograph, picture and similar frames, of base metal; mirrors of base metal:		
83.06.1	Statuettes and other ornaments of a kind used indoors, of base metals.....	45%	kg
83.06.9	Other.....	25%	kg
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):		

CHAPTER 83—Continued

Miscellaneous articles of Base Metal—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
83.07.1	Lamps, complete, electric.....	25%	kg
83.07.2	Lamps, complete, non-electric.....	25%	kg
83.07.9	Other.....	25%	kg
83.08	Flexible tubing and piping, of base metal.....	10%	kg
83.09	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal; beads and spangles, of base metal:		
83.09.1	Beads and spangles, of base metal.....	10%	kg
83.09.9	Other.....	10%	kg
[83.10]			
83.11	Bells and gongs, non-electric, of base metal and parts thereof of base metal.....	20%	kg
[83.12]			
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.....	30%	kg
83.13.2	Bottle caps.....	30%	kg
83.13.9	Other.....	10%	kg
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal.....	25%	kg
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:		
83.15.1	Arc welding electrodes.....	25%	kg
83.15.9	Other.....	25%	kg

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT;
PARTS THEREOF

SECTION 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 in machinery or mechanical or electrical appliances or for other industrial purposes, of unhardened vulcanised rubber (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 other 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);
- (ij) Articles falling within Chapter 82 or 83;
- (k) Vehicles, aircraft, ships or boats, of section XVII;
- (l) Articles falling within Chapter 90;
- (m) Clocks, watches and other articles falling within Chapter 91;
- (n) Interchangeable tools of heading No. 82.05 and brushes of a kind used as parts of machines of heading No. 96.01; similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapters 40, 42, 43, 45 or 59, or heading No. 68.04 or 69.09; or
- (o) 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

CHAPTER 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. 85.19 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 program or programs and the data to be processed but also a program for translating the formal programming language in which the programs are written into machine language. These machines must have a main storage which is directly accessible for the execution of a program and which has a capacity at least sufficient to store those parts of the processing and translating programs 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.

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Boilers, Machinery and Mechanical Appliances; parts thereof—Continued

(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 per cent or by more than 0.05 mm, whichever 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	Description of Goods	Rate of Duty	Units for Statistical 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:		
84.01.1	Complete.....	5%	No. and kg
84.01.2	Parts.....	5%	kg
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:		
84.02.1	Complete.....	5%	kg
84.02.2	Parts.....	5%	kg
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	5%	kg
[84.04]			
84.05	Steam or other vapour power units, whether or not incorporating boilers:		
84.05.1	Complete.....	5%	No. and kg
84.05.2	Parts.....	5%	kg

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Boilers, Machinery and Mechanical Appliances; parts thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
84.06	Internal combustion piston engines:		
84.06.1	For aircraft:		
84.06.11	Complete	10%	No. and kg
84.06.12	Parts	10%	kg
84.06.2	For road motor vehicles:		
84.06.21	Complete	30%	No. and kg
84.06.22	Parts	30%	kg
84.06.3	For marine craft:		
84.06.31	Outboard, complete	25%	No. and kg
84.06.32	Other, complete	25%	No. and kg
84.06.33	Parts	25%	kg
84.06.9	Other:		
84.06.91	Complete	15%	No. and kg
84.06.92	Parts	15%	kg
84.07	Hydraulic engines and motors (including water wheels and water turbines):		
84.07.1	Water turbines, complete	5%	No. and kg
84.07.2	Other engines and motors, complete	5%	No. and kg
84.07.3	Parts	5%	kg
84.08	Other engines and motors:		
84.08.1	For aircraft:		
84.08.11	Reaction engines, complete	10%	No. and kg
84.08.12	Turbo-propellers, complete	10%	No. and kg
84.08.13	Parts	10%	kg
84.08.2	Other gas turbines:		
84.08.21	Complete	5%	No. and kg
84.08.22	Parts	5%	kg
84.08.3	For marine craft:		
84.08.31	Complete	25%	No. and kg
84.08.32	Parts	25%	kg
84.08.9	Other:		
84.08.91	Complete	15%	No. and kg
84.08.92	Parts	15%	kg
84.09	Mechanically propelled road rollers:		
84.09.1	Complete	5%	No. and kg
84.09.2	Parts	5%	kg
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 and aircraft:		
84.10.11	Complete, for road motor vehicles	30%	No. and kg
84.10.12	Complete, for marine engines	30%	No. and kg
84.10.13	Complete, for aircraft	30%	No. and kg
84.10.14	Parts	30%	kg

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CHAPTER 84—*Continued*

Boilers, Machinery and Mechanical Appliances; parts thereof—*Continued*

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
84.10.2	Pumps for dispensing fuel or lubricants, of the types used in filling stations or garages, fitted, or designed to be fitted, with a measuring device:		
84.10.21	Complete.....	10%	No. and kg
84.10.22	Parts.....	10%	kg
84.10.3	Liquid elevators:		
84.10.31	Complete.....	10%	No. and kg
84.10.32	Parts.....	10%	kg
84.10.4	Other pumps:		
84.10.41	Complete:		
84.10.411	Reciprocating	10%	No. and kg
84.10.412	Rotary	10%	No. and kg
84.10.413	Centrifugal.....	10%	No. and kg
84.10.414	Other.....	10%	No. and kg
84.10.42	Parts.....	10%	kg
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:		
84.11.11	Complete.....	35%	No. and kg
84.11.12	Parts.....	35%	kg
84.11.2	Free-piston generators for gas turbines	15%	kg
84.11.3	Fans, blowers and the like.....	15%	kg
84.11.9	Other:		
84.11.91	Complete.....	15%	No. and kg
84.11.92	Parts.....	15%	kg
84.12	Air-conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air:		
84.12.1	Complete.....	30%	No. and kg
84.12.2	Parts:		
84.12.21	Imported for use in the manufacture and/or assembly of air-conditioning machines in plants approved for the purpose by the Minister of Industry and Commerce	30%	kg
84.12.29	Other.....	30%	kg
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.....	5%	kg
84.14	Industrial and laboratory furnaces and ovens, non-electric	5%	kg

CHAPTER 84—Continued

Boilers, Machinery and Mechanical Appliances; parts thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
84.15	Refrigerators and refrigerating equipment (electrical and other):		
84.15.1	Refrigerators, complete, for domestic use:		
84.15.11	Electrical	35%	No. and kg
84.15.12	Non-electrical	35%	No. and kg
84.15.2	Deep-freezers, complete, for domestic use	35%	No. and kg
84.15.3	Refrigerators and refrigerating equipment, other than for domestic use	35%	kg
84.15.4	Parts:		
84.15.41	Imported for use in the manufacture and/or assembly of refrigerators and refrigerating equipment in plants approved for the purpose by the Ministry of Industry and Commerce	35%	kg
84.15.49	Other	35%	kg
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	5%	kg
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:		
84.17.11	Complete	30%	No. and kg
84.17.12	Parts	30%	kg
84.17.9	Other:		
84.17.91	For distilling and rectifying spirits	5%	kg
84.17.92	For oil refining	5%	kg
84.17.99	Other	5%	kg
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	Oil and air filters for motor vehicles	35%	kg
84.18.2	Spin driers for domestic use:		
84.18.21	Complete	30%	No. and kg
84.18.22	Parts	30%	kg
84.18.3	Cream separators:		
84.18.31	Complete	5%	kg
84.18.32	Parts	5%	kg

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Boilers, Machinery and Mechanical Appliances; parts thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
84.18.4	Other centrifuges:		
84.18.41	Complete.....	5%	kg
84.18.42	Parts.....	5%	kg
84.18.9	Other:		
84.18.91	Complete.....	5%	kg
84.18.92	Parts.....	5%	kg
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; dishwashing machines:		
84.19.1	Dishwashing machines for domestic use:		
84.19.11	Complete.....	30%	No. and kg
84.19.12	Parts.....	30%	kg
84.19.9	Other:		
84.19.91	Complete.....	5%	kg
84.19.92	Parts.....	5%	kg
84.20	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting and checking machines; weighing machine weights of all kinds:		
84.20.1	Weighing machinery.....	30%	kg
84.20.2	Weights and parts	30%	kg
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	Free	kg
84.21.2	Mechanical appliances for projecting, dispersing or spraying liquids or powders, for use in agriculture	Free	kg
84.21.3	Syringes, sprays and powder distributors, for domestic use	25%	kg
84.21.4	Mechanical windscreen washing devices for road motor vehicles.....	35%	kg
84.21.5	Spray guns and the like.....	5%	kg
84.21.9	Other.....	5%	kg
84.22	Lifting, handling, loading or unloading machinery, telphers 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:		

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Boilers, Machinery and Mechanical Appliances; parts thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
84.22.1	Complete:		
84.22.11	Portable jacks for road motor vehicles	5%	kg
84.22.19	Other	5%	kg
84.22.2	Parts	5%	kg
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, levelers and bulldozers); pile drivers; snow-ploughs, not self-propelled (including snow-plough attachments):		
84.23.1	Machinery:		
84.23.11	Oil mining machinery	5%	tonne
84.23.12	Other mining machinery	5%	tonne
84.23.19	Other	5%	tonne
84.23.2	Parts	5%	tonne
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers:		
84.24.1	Ploughs	5%	No. and kg
84.24.2	Seeders, planters and transplanters, fertiliser distributors and manure spreaders	5%	kg
84.24.3	Scarifiers, cultivators, weeders, hoes and harrows	5%	kg
84.24.5	Other machinery	5%	kg
84.24.6	Parts	5%	kg
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar gleaning 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):		
84.25.1	Lawn mowers:		
84.25.11	Complete	25%	No. and kg
84.25.12	Parts	25%	kg
84.25.2	Combined harvester-threshers:		
84.25.21	Complete	5%	No. and kg
84.25.22	Parts	5%	kg
84.25.3	Other harvesting or threshing machinery; mowers, other than lawn mowers; straw or fodder presses:		
84.25.31	Complete	5%	kg
84.25.32	Parts	5%	kg
84.25.9	Other:		
84.25.91	Complete	5%	kg
84.25.92	Parts	5%	kg

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Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
84.26	Dairy machinery (including milking machines):		
84.26.1	Milking machines.....	5%	kg
84.26.2	Other dairy machinery.....	5%	kg
84.26.3	Parts.....	5%	kg
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like:		
84.27.1	Machinery.....	5%	kg
84.27.2	Parts.....	5%	kg
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders:		
84.28.1	Poultry-keeping machinery; poultry incubators and brooders.....	5%	kg
84.28.2	Bee-keeping machinery.....	5%	kg
84.28.3	Other machinery; germination plant fitted with mechanical or thermal equipment.....	5%	kg
84.28.4	Parts.....	5%	kg
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:		
84.29.1	Machinery.....	5%	kg
84.29.2	Parts.....	5%	kg
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 minc- ing or slicing machines), sugar manufacture or brewing:		
84.30.1	Machinery for sugar manufacture.....	5%	kg
84.30.2	Other machinery:		
84.30.21	For the brewery industry.....	5%	kg
84.30.29	Other.....	5%	kg
84.30.3	Parts.....	5%	kg
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard:		
84.31.1	Machinery.....	5%	kg
84.31.2	Parts.....	5%	kg
84.32	Book-binding machinery, including book-sewing machines:		
84.32.1	Machinery.....	5%	kg
84.32.2	Parts.....	5%	kg

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Boilers, Machinery and Mechanical Appliances; parts thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard:		
84.33.1	Machines and machinery	5%	kg
84.33.2	Parts	5%	kg
84.34	Machinery, apparatus and accessories or 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):		
84.34.1	Machinery, apparatus or accessories, for type-founding or type-setting; machinery for preparing or working printing blocks, plates or cylinders	5%	kg
84.34.2	Printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes	5%	kg
84.34.3	Parts	5%	kg
84.35	Other printing machinery; machines for uses ancillary to printing:		
84.35.1	Printing presses	5%	kg
84.35.2	Other printing machinery; machines for uses ancillary to printing	5%	kg
84.35.3	Parts	5%	kg
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines ...	5%	kg
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:		
84.37.1	Weaving machines (looms)	5%	kg
84.37.2	Knitting machines	5%	kg
84.37.9	Other	5%	kg

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Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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):		
84.38.1	Parts and accessories for the machines of heading No. 84.36	5%	kg
84.38.2	Auxiliary machinery for use with the machines of heading No. 84.37	5%	kg
84.38.9	Other	5%	kg
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	5%	kg
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 over all colour on textiles, leather, wall paper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:		
84.40.1	Ironing machines, drying machines, wringers and mangles, for domestic use:		
84.40.11	Drying machines, complete	30%	No. and kg
84.40.12	Ironing machines, wringers and mangles	30%	kg
84.40.13	Parts	30%	kg
84.40.2	Clothes-washing machines for domestic use:		
84.40.21	Complete, of a dry linen capacity not exceeding 6 kg	30%	No. and kg
84.40.22	Complete, of a dry linen capacity exceeding 6 kg	30%	No. and kg
84.40.23	Parts	30%	kg
84.40.3	Other clothes-washing machines:		
84.40.31	Complete, of a dry linen capacity not exceeding 6 kg	5%	No. and kg
84.40.32	Complete, of a dry linen capacity exceeding 6 kg	5%	No. and kg
84.40.33	Parts	5%	kg

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Boilers, Machinery and Mechanical Appliances; parts thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
84.40.9	Other:		
84.40.91	Dry-cleaning machines.....	5%	No. and kg
84.40.92	Drying machines, industrial.....	5%	No. and kg
84.40.93	Other drying machines.....	5%	No. and kg
84.40.94	Other machinery and machines.....	5%	kg
84.40.95	Parts.....	5%	kg
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles:		
84.41.1	Sewing machine, complete.....	5%	No. and kg
84.41.9	Other, including parts:		
84.41.91	Sewing machine needles.....	5%	kg
84.41.92	Furniture specially designed for sewing machines.....	5%	kg
84.41.93	Parts.....	5%	kg
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery).....	5%	kg
84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries:		
84.43.1	Converters, ladles, ingot moulds and casting machines.....	5%	kg
84.43.2	Parts.....	5%	kg
84.44	Rolling mills and rolls therefor:		
84.44.1	Rolling mills.....	5%	kg
84.44.2	Rolls and other parts.....	5%	kg
84.45	Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50:		
84.45.1	Metal cutting machine-tools:		
84.45.11	Machine-tools operating by electro-erosion or other electric or electronic processes; ultrasonic machine-tools.....	5%	kg
84.45.12	Gear-cutting machines.....	5%	kg
84.45.13	Lathes.....	5%	kg
84.45.14	Reaming or milling machines.....	5%	kg
84.45.15	Drilling or boring machines.....	5%	kg
84.45.16	Sawing (including friction or abrasive cutting off) machines.....	5%	kg
84.45.17	Planing machines.....	5%	kg
84.45.18	Tapping or screw-cutting machines.....	5%	kg
84.45.19	Other.....	5%	kg
84.45.2	Metal forming machine-tools:		
84.45.21	Forging machines and stamping machines.....	5%	kg
84.45.22	Bending, forming, folding or flattening machines.....	5%	kg

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Boilers, Machinery and Mechanical Appliances; parts thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
84.45.23	Shearing, punching or notching machines	5%	kg
84.45.29	Other	5%	kg
84.45.9	Other	5%	kg
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.	5%	kg
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:		
84.47.1	Saw-milling machines	5%	kg
84.47.2	Wood-working machines	5%	kg
84.47.9	Other	5%	kg
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 dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand:		
84.48.1	Work holders, self-opening dieheads and dividing heads, for machine-tools; tool holders	5%	kg
84.48.2	Other accessories and parts for use with the machine-tools of heading No. 84.45	5%	kg
84.48.3	Other accessories and parts for use with the machine-tools of heading No. 84.46 or 84.47	5%	kg
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor:		
84.49.1	Tools	10%	kg
84.49.2	Parts	10%	kg
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances	5%	kg
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines:		
84.51.1	Typewriters with ordinary characters, electric....	25%	No. and kg
84.51.2	Typewriters with ordinary characters, non-electric	25%	No. and kg
84.51.9	Other	25%	No. and kg
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device:		

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Boilers, Machinery and Mechanical Appliances; parts thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
84.52.1	Calculating machines (including electronic desk calculators)	25%	No. and kg
84.52.2	Accounting machines (including book-keeping machines)	25%	No. and kg
84.52.3	Cash registers	25%	No. and kg
84.52.9	Other	25%	No. and kg
84.53	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included	25%	No. and kg
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines):		
84.54.1	Duplicating machines	25%	No. and kg
84.54.9	Other	25%	No. and kg
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54:		
84.55.1	Of typewriters of heading No. 84.51:		
84.55.11	Imported for use in the manufacture and/or assembly of typewriters in plants approved for the purpose by the Minister of Industry and Commerce	25%	kg
84.55.19	Other	25%	kg
84.55.2	Of machines of heading No. 84.52 or 85.53:		
84.55.21	Parts for calculating machines, etc., imported for use in plants approved for manufacturing purposes by the Minister of Industry and Commerce	25%	kg
84.55.29	Other	25%	kg
84.55.9	Other	25%	kg
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:		
84.56.1	Machines and machinery	5%	kg
84.56.2	Parts	5%	kg

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CHAPTER 84—*Continued*

Boilers, Machinery and Mechanical Appliances; parts thereof—*Continued*

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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	5%	kg
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	30%	kg
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:		
84.59.1	Nuclear reactors	5%	kg
84.59.2	Machines and mechanical appliances for public works, building or the like	5%	kg
84.59.3	Machines and mechanical appliances for the animal or vegetable fats and oils industry	5%	kg
84.59.4	Machines and mechanical appliances for the rubber and artificial plastic materials industries:		
84.59.41	For the rubber industry	5%	kg
84.59.42	For the artificial plastic materials industry	5%	kg
84.59.5	Machines and mechanical appliances for the tobacco industry	5%	kg
84.59.6	Machines and mechanical appliances for treating wood, metal or metal carbides:		
84.59.61	For treating wood	5%	kg
84.59.62	For treating metal or metal carbides	5%	kg
84.59.7	Other machines and mechanical appliances	5%	kg
84.59.8	Parts of the machines and mechanical appliances falling within sub-headings Nos. 84.59.2 to 84.59.7	5%	kg
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	5%	kg
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:		
84.61.1	Taps	15%	kg
84.61.2	Cocks	15%	kg
84.61.9	Other	15%	kg
84.62	Ball, roller or needle roller bearings	15%	kg

CHAPTER 84—Continued

Boilers, Machinery and Mechanical Appliances; parts thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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 road motor vehicles, marine engines and aircraft:		
84.63.11	For marine engines.....	30%	kg
84.63.12	For road motor vehicles.....	30%	kg
84.63.13	For aircraft.....	30%	kg
84.63.9	Other.....	5%	kg
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.....	15%	kg
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.....	15%	kg

CHAPTER 85

Electrical Machinery and Equipment; parts thereof

CHAPTER 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 Nos. 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 machine of types commonly used for domestic purposes:

- (a) Vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weights;
- (b) Other machines provided the weight of such other machines does not exceed 20 kg.

CHAPTER 85—Continued

Electrical Machinery and Equipment; parts thereof—Continued

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 the Tariff which might cover them by reference to, in particular, their function.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:		
85.01.1	Generators, motors and rotary converters:		
85.01.11	Motors and generators, direct current	5%	No. and kg
85.01.12	Other electric motors and generators, and generating sets	5%	No. and kg

CHAPTER 85—Continued

Electrical Machinery and Equipment; parts thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
85.01.13	Rotary converters	5%	No. and kg
85.01.14	Parts	5%	kg
85.01.9	Other:		
85.01.91	Transformers, electrical	5%	No. and kg
85.01.92	Static converters, rectifiers and rectifying apparatus	5%	No. and kg
85.01.93	Inductors	5%	No. and kg
85.01.94	Parts	5%	kg
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	10%	kg
85.03	Primary cells and primary batteries:		
85.03.1	Primary cells	30%	No. and kg
85.03.2	Primary batteries	30%	No. and kg
85.04	Electric accumulators:		
85.04.1	Complete	45%	No. and kg
85.04.2	Parts	5%	kg
85.05	Tools for working in the hand, with self-contained electric motor	10%	kg
85.06	Electro-mechanical domestic appliances, with self-contained electric motor:		
85.06.1	Vacuum cleaners	30%	No. and kg
85.06.2	Floor polishers	30%	No. and kg
85.06.3	Vented hoods and room fans	30%	No. and kg
85.06.4	Food grinders and mixers; fruit-juice extractors	30%	No. and kg
85.06.5	Other appliances	30%	No. and kg
85.06.6	Parts	30%	kg
85.07	Shavers and hair clippers, with self-contained electric motor:		
85.07.1	Hair clippers	10%	kg
85.07.2	Shavers	30%	kg
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamos and alternators) and cutouts for use in conjunction with such engines:		
85.08.1	For road motor vehicles:		
85.08.11	Ignition coils	35%	No. and kg
85.08.12	Starter motors	35%	kg
85.08.13	Sparking plugs	35%	No. and kg
85.08.14	Generators	35%	kg
85.08.19	Other	35%	kg

CHAPTER 85—Continued

Electrical Machinery and Equipment; parts thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
85.08.2	For marine engines.....	35%	kg
85.08.3	For aircraft engines:		
85.08.31	Ignition coils.....	35%	kg
85.08.32	Starter motors.....	35%	kg
85.08.33	Sparking plugs.....	35%	kg
85.08.34	Generators.....	35%	kg
85.08.39	Other.....	35%	kg
85.08.9	Other.....	25%	kg
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.....	35%	kg
85.09.2	For cycles.....	20%	kg
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09.....	25%	kg
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric or laser-operated welding, brazing, soldering or cutting machines and apparatus:		
85.11.1	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment.....	5%	kg
85.11.9	Other.....	5%	kg
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:		
85.12.1	Instantaneous or storage water heaters and immersion heaters.....	30%	No. and kg
85.12.2	Soil heating apparatus and space heating apparatus.....	30%	kg
85.12.3	Hair dressing appliances.....	30%	No. and kg
85.12.4	Electric smoothing irons.....	30%	No. and kg
85.12.5	Stoves, ranges, cookers, grates and plate warmers.....	30%	No. and kg
85.12.6	Other electro-thermic domestic appliances.....	30%	No. and kg
85.12.7	Heating resistors.....	30%	kg
85.12.8	Parts:		
85.12.81	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		

CHAPTER 85—Continued

Electrical Machinery and Equipment; parts thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
85.12.89	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	30%	kg
	Other	30%	kg
85.13	Electric line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):		
85.13.1	Apparatus:		
85.13.11	Telephonic	10%	kg
85.13.12	Telegraphic	10%	kg
85.13.13	Other	10%	kg
85.13.2	Parts	10%	kg
85.14	Microphones and stands therefor; loud-speakers; audio-frequency electric amplifiers:		
85.14.1	Apparatus, including stands for microphones	45%	kg
85.14.2	Parts:		
85.14.21	Loud-speakers	45%	kg
85.14.22	Audio-frequency electric amplifiers	45%	kg
85.14.29	Other	45%	kg
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	Television receivers including receivers incorporating sound recorders or reproducers:		
85.15.11	Colour television receivers	45%	No. and kg
85.15.12	Colour television receivers incorporating sound recorders or reproducers	45%	No. and kg
85.15.13	Monochrome television receivers	45%	No. and kg
85.15.14	Monochrome television receivers incorporating sound recorders or reproducers	45%	No. and kg
85.15.2	Radio broadcast receivers including receivers incorporating sound recorders or reproducers:		
85.15.21	Designed or adapted for fitting to motor vehicles	45%	No. and kg
85.15.22	Designed or adapted for fitting to motor vehicles, incorporating sound recorders or reproducers	45%	No. and kg
85.15.23	Portable	45%	No. and kg
85.15.24	Portable, incorporating sound recorders or reproducers	45%	No. and kg
85.15.25	Other radio broadcast receivers	45%	No. and kg

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CHAPTER 85—*Continued*

Electrical Machinery and Equipment; parts thereof—*Continued*

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
85.15.26	Other radio broadcast receivers incorporating sound recorders or reproducers	45%	No. and kg
85.15.3	Parts of the articles falling within sub-heading No. 85.15.1:		
85.15.31	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	45%	kg
85.15.39	Other	45%	kg
85.15.4	Parts of articles falling within sub-heading No. 85.15.2:		
85.15.41	Imported 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	45%	kg
85.15.49	Other	45%	kg
85.15.9	Other:		
85.15.91	Transmitters and transmitter-receivers	25%	kg
85.15.92	Radiotelephonic or radiotelegraphic receivers	25%	kg
85.15.93	Television cameras	25%	No. and kg
85.15.94	Radio navigational aid apparatus, radar apparatus and radio remote control apparatus	25%	kg
85.15.95	Parts	25%	kg
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	kg
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:		
85.17.1	Electric bells, buzzers and chimes	25%	kg
85.17.2	Electric sirens and horns	25%	kg
85.17.9	Other	25%	kg
85.18	Electrical capacitors, fixed or variable:		
85.18.1	For road motor vehicles	30%	kg
85.18.9	Other	25%	kg
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, lighting arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switch-		

CHAPTER 85—Continued

Electrical Machinery and Equipment; parts thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
	boards (other than telephone switchboards) and control panels:		
85.19.1	For road motor vehicles:		
85.19.11	Printed circuits	30%	kg
85.19.12	Resistors, fixed or variable	30%	kg
85.19.19	Other	30%	kg
85.19.9	Other:		
85.19.91	Printed circuits	25%	kg
85.19.92	Resistors, fixed or variable	25%	kg
85.19.99	Other	25%	kg
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps:		
85.20.1	Filament lamps, other than infra-red or ultra-violet lamps	30%	kg
85.20.2	Discharge lamps, other than ultra-violet lamps ..	30%	kg
85.20.3	Infra-red lamps, ultra-violet lamps and arc-lamps	30%	kg
85.20.4	Parts	30%	kg
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 semiconductor devices; light emitting diodes; electronic microcircuits:		
85.21.1	For use in the manufacture and/or assembly of radio receivers and radio gramophones (radiograms) in plants approved for the purpose by the Ministry of Industry and Commerce	25%	kg
85.21.2	For use in the manufacture and/or assembly of television receivers in plants approved for the purpose by the Minister of Industry and Commerce	25%	kg
85.21.9	Other	25%	kg
85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter:		
85.22.1	Particle accelerators	25%	kg
85.22.9	Other	25%	kg
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:		
85.23.1	Telephone cables	15%	kg

CHAPTER 85—*Continued*Electrical Machinery and Equipment; parts thereof—*Continued*

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
85.23.9	Other.....	15%	kg
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes	15%	kg
85.25	Insulators of any materials:		
85.25.1	Of glass	15%	kg
85.25.2	Of ceramic materials.....	15%	kg
85.25.9	Other	15%	kg
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:		
85.26.1	Of glass	15%	kg
85.26.2	Of ceramic materials.....	15%	kg
85.26.9	Other	15%	kg
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating material.....	15%	kg
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter	15%	kg

SECTION XVII

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

SECTION 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 expressions "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 materials 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. 96.01).
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)**

CHAPTER 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);

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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)—Continued

- (b) Railway or tramway track construction material 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	Description of Goods	Rate of Duty	Units for Statistical Classification
[86.01]			
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity	5%	No. and tonne
86.03	Other rail locomotives; tenders:		
86.03.1	Steam locomotives	5%	No. and tonne
86.03.2	Other locomotives	5%	No. and tonne
86.03.3	Tenders	5%	No. and tonne
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys	5%	No. and tonne
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.....	5%	No. and tonne
86.06	Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles.....	5%	No. and tonne
86.07	Railway and tramway goods vans, goods wagons and trucks	5%	No. and tonne
86.08	Containers specially designed and equipped for carriage by one or more modes of transport	5%	No. and tonne
86.09	Parts of railway and tramway locomotives and rolling-stock	5%	kg
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.....	5%	kg

CHAPTER 87

Vehicles, other than Railway or Tramway Rolling-stock, and parts thereof

CHAPTER 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.
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	Description of Goods	Rate of Duty	Units for Statistical 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	30%	No. and tonne
87.01.2	Tractors for use in agriculture:		
87.01.21	Track-laying	Free	No. and tonne
87.01.29	Other	Free	No. and tonne
87.01.9	Other:		
87.01.91	Track-laying	5%	No. and tonne
87.01.99	Other	5%	No. and tonne
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09):		
87.02.1	Passenger motor cars, including vehicles designed for the transport of both passengers and goods:		
87.02.11	Motor cars completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Commerce	45%	No. and tonne
87.02.12	Station wagons completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Commerce	45%	No. and tonne
87.02.13	Motor cars, assembled	45%	No. and tonne
87.02.14	Station wagons, assembled	45%	No. and tonne
87.02.2	Public service type passenger vehicles:		
87.02.21	Packed completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Commerce	45%	No. and tonne
87.02.22	Packed semi-knocked down for assembly in plants approved for the purpose by the Minister of Industry and Commerce	45%	No. and tonne
87.02.23	Assembled	45%	No. and tonne

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Vehicles, other than Railway or Tramway Rolling-stock, and parts thereof—*Continued*

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
87.02.3	Vans:		
87.02.31	Packed completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Commerce	45%	No. and tonne
87.02.32	Packed semi-knocked down for assembly in plants approved for the purpose by the Minister of Industry and Commerce	45%	No. and tonne
87.02.33	Assembled	45%	No. and tonne
87.02.4	Lorries and trucks:		
87.02.41	Packed completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Commerce:		
87.02.411	Under 1.5 tonnes (pay-load capacity)	45%	No. and tonne
87.02.412	1.5 tonnes but under 3 tonnes (pay-load capacity)	45%	No. and tonne
87.02.413	3 tonnes but under 7 tonnes (pay-load capacity)	45%	No. and tonne
87.02.414	7 tonnes but under 15 tonnes (pay-load capacity)	45%	No. and tonne
87.02.419	Other	45%	No. and tonne
87.02.42	Packed semi-knocked down for assembly in plants approved for the purpose by the Minister of Industry and Commerce:	45%	No. and tonne
87.02.421	Under 1.5 tonnes (pay-load capacity)	45%	No. and tonne
87.02.422	1.5 tonnes but under 3 tonnes (pay-load capacity)	45%	No. and tonne
87.02.423	3 tonnes but under 7 tonnes (pay-load capacity)	45%	No. and tonne
87.02.424	7 tonnes but under 15 tonnes (pay-load capacity)	45%	No. and tonne
87.02.429	Other	45%	No. and tonne
87.02.43	Assembled:		
87.02.431	Under 1.5 tonnes (pay-load capacity)	45%	No. and tonne
87.02.432	1.5 tonnes but under 3 tonnes (pay-load capacity)	45%	No. and tonne
87.02.433	3 tonnes but under 7 tonnes (pay-load capacity)	45%	No. and tonne
87.02.434	7 tonnes but under 15 tonnes (pay-load capacity)	45%	No. and tonne
87.02.439	Other	45%	No. and tonne
87.02.9	Other:		
87.02.91	Packed completely knocked down for assembly in plants approved for the purpose by the Minister of Industry and Commerce:		
87.02.911	Four wheel drive vehicles, e.g., "Jeeps" and "Land Rovers", etc.	45%	No. and tonne
87.02.919	Other	45%	No. and tonne

CHAPTER 87—*Continued*Vehicles, other than Railway or Tramway Rolling-stock, and parts thereof—*Continued*

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
87.02.92	Assembled:		
87.02.921	Four wheel drive vehicles, e.g., "Jeeps" "and Land Rovers", etc.	45%	No. and tonne
87.02.929	Other	45%	No. and tonne
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snowploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02:		
87.03.1	Fire-engines and fire-escapes	Free	No. and tonne
87.03.9	Other	30%	No. and tonne
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:		
87.04.1	For the motor vehicles of sub-heading No. 87.02.1	30%	No. and tonne
87.04.9	Other	30%	No. and tonne
87.05	Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:		
87.05.1	For the motor vehicles of sub-heading No. 87.02.1	30%	kg
87.05.9	Other	30%	kg
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	5%	kg
87.06.9	Other:		
87.06.91	For the motor vehicles of sub-heading No. 87.02.1	30%	kg
87.06.99	Other	30%	kg
87.07	Works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports 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:		
87.07.1	Works trucks; tractors of the type used on railway station platforms	20%	No. and kg
87.07.2	Parts	20%	kg
87.08	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	30%	tonne
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds	35%	No. and tonne

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CHAPTER 87—*Continued*

Vehicles, other than Railway or Tramway Rolling-stock, and parts thereof—*Continued*

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
87.10	Cycles (including delivery tricycles), not motorised	20%	No. and tonne
87.11	Invalid carriages, whether or not motorised or otherwise mechanically propelled:		
87.11.1	Fitted with means of mechanical propulsion (motorised or not).....	Free	No. and tonne
87.11.2	Other.....	Free	No. and tonne
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. 87.09.....	35%	kg
87.12.2	For articles falling within heading No. 87.10.....	20%	kg
87.12.3	For articles falling within heading No. 87.11.....	Free	kg
87.13	Baby carriages and parts thereof.....	25%	kg
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof:		
87.14.1	Trailers and semi-trailers of the caravan type for housing or camping, complete.....	30%	No. and kg
87.14.2	Trailers and semi-trailers for the transport of goods, complete:		
87.14.21	For transporting cane.....	30%	No. and kg
87.14.29	Other.....	30%	No. and kg
87.14.3	Other vehicles, complete:		
87.14.31	Hand trucks, wheel barrows and trolleys	30%	No. and kg
87.14.39	Other.....	30%	No. and kg
87.14.4	Parts.....	30%	kg

CHAPTER 88

Aircraft and parts thereof; Parachutes; Catapults and similar Aircraft Launching Gear; Ground Flying Trainers

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
88.01	Balloons and Airships.....	10%	No. and tonne
88.02	Flying machines, gliders and kites; rotochutes:		
88.02.1	Helicopters.....	10%	No. and tonne
88.02.2	Aircraft, not fitted with means of mechanical propulsion; rotochutes.....	10%	No. and tonne
88.02.9	Other:		
88.02.91	Aircraft of an unladen weight not exceeding 2,000 kg.....	10%	No. and tonne
88.02.92	Aircraft of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg.....	10%	No. and tonne

CHAPTER 88—Continued

Aircraft and parts thereof; Parachutes; Catapults and similar Aircraft Launching Gear; Ground Flying Trainers—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
88.02.93	Aircraft of an unladen weight exceeding 15,000 kg.....	10%	No. and tonne
88.03	Parts of goods falling in heading No. 88.01 or 88.02:	10%	kg
88.03.1	Parts of goods falling in heading No. 88.01.....	10%	kg
88.03.2	Parts of goods falling in sub-heading No. 88.02.1 or 88.02.2.....	10%	kg
88.03.3	Parts of goods falling in sub-heading No. 88.01.91 or 88.02.92.....	10%	kg
88.03.4	Parts of goods falling in sub-heading No. 88.02.93.....	10%	kg
88.04	Parachutes and parts thereof and accessories thereto.....	10%	kg
88.05	Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles.....	10%	kg

CHAPTER 89

Ships, Boats and Floating Structures

CHAPTER 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	Description of Goods	Rate of Duty	Units for Statistical Classification
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter:		
89.01.1	Warships.....	Free	No. and tonne
89.01.2	Ships for use exclusively in international trade:		
89.01.21	Tankers.....	Free	No. and tonne
89.01.22	Other vessels for the transport of goods, including vessels for the transport of both passengers and goods.....	Free	No. and tonne
89.01.23	Trawlers and other fishing vessels; factory ships and other ships, used in activities directly connected with fishing operations...	Free	No. and tonne
89.01.29	Other.....	Free	No. and tonne
89.01.9	Other:		
89.01.91	Yachts and other vessels for pleasure or sports	25%	No. and tonne
89.01.92	Tankers.....	25%	No. and tonne

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CHAPTER 89—*Continued*

Ships, Boats and Floating Structures—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
89.01.93	Other vessels for the transport of goods, including vessels for the transport of both passengers and goods	25%	No. and tonne
89.01.94	Trawlers and other fishing vessels; factory ships and other ships, used in activities directly connected with fishing operations	25%	No. and tonne
89.01.99	Other	25%	No. and tonne
89.02	Vessels specially designed for towing (tugs) or pushing other vessels	25%	No. and tonne
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; floating or submersible drilling or production platforms:		
89.03.1	Houseboats	45%	No. and tonne
89.03.9	Other	5%	No. and tonne
89.04	Ships, boats and other vessels for breaking up	Free	No. and tonne
89.05	Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons)	5%	No. and tonne

SECTION XVIII

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

CHAPTER 90

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical and Surgical Instruments and Apparatus; parts thereof

CHAPTER 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. 59.17);
- (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. 83.06 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 heading 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.

CHAPTER 90—Continued

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical and Surgical Instruments and Apparatus; parts thereof—Continued

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	Description of Goods	Rate of Duty	Units for Statistical 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	30%	kg
90.01.9	Other	10%	kg
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked:		
90.02.1	For photographic or cinematographic apparatus including projectors	30%	kg
90.02.9	Other	15%	kg
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like	25%	kg
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other	22%	kg

CHAPTER 90—Continued

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical and Surgical Instruments and Apparatus; parts thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
90.05	Refracting telescopes (monocular and binocular), prismatic or not	25%	kg
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	Free	kg
90.07	Photographic cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.20:		
90.07.1	Photographic cameras	30%	No. and kg
90.07.2	Photographic flashlight apparatus	30%	kg
90.07.3	Flashbulbs	30%	No. and kg
90.07.4	Parts and accessories	30%	kg
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles:		
90.08.1	For film of less than 16 mm width, including cameras for double-8 mm film	30%	kg
90.08.2	For film of 16 mm width or greater	30%	kg
90.08.3	Parts and accessories	30%	kg
90.09	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers	30%	kg
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:		
90.10.1	Photo-copying or thermo-copying apparatus:		
90.10.11	Complete	30%	No. and kg
90.10.12	Parts and accessories	30%	kg
90.10.9	Other	30%	kg
90.11	Microscopes and diffraction apparatus, electron and proton	Free	kg
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image	Free	kg
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; lasers other than laser diodes	10%	kg
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geo-physical instruments; compasses; range-finders	5%	kg

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CHAPTER 90—Continued

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical and Surgical Instruments and Apparatus; parts thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
90.15	Balances of a sensitivity of 5 cg or better, with or without their weights.....	10%	kg
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:		
90.16.1	Complete:		
90.16.11	Measuring rods	10%	kg
90.16.19	Other.....	10%	kg
90.16.2	Parts and accessories	10%	kg
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments):		
90.17.1	Electro-medical apparatus	10%	kg
90.17.2	Dental instruments and appliances.....	10%	kg
90.17.9	Other.....	10%	kg
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).....	10%	kg
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:		
90.19.1	Hearing aids	Free	kg
90.19.9	Other.....	Free	kg
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	10%	kg
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	Free	kg

CHAPTER 90—Continued

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical and Surgical Instruments and Apparatus; parts thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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)	10%	kg
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments	10%	kg
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 No. 90.14:		
90.24.1	Thermostats	10%	kg
90.24.9	Other	10%	kg
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	30%	kg
90.25.9	Other	10%	kg
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor:		
90.26.1	Electricity supply meters	10%	kg
90.26.9	Other:		
90.26.91	Gas supply or production meters	10%	kg
90.26.92	Water supply meters	10%	kg
90.26.99	Other	10%	kg
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...	10%	kg
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:		
90.28.1	Exposure meters	30%	kg

CHAPTER 90—Continued

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical and Surgical Instruments and Apparatus; parts thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
90.28.9	Other	10%	kg
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	10%	kg

CHAPTER 91

Clocks and Watches and parts thereof

CHAPTER NOTES.

1. For the purpose 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.
2. 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).
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	Description of Goods	Rate of Duty	Units for Statistical Classification
91.01	Pocket-watches, wrist-watches and other watches, including stop-watches	50%	No. and kg
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03)	50%	No. and kg
91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels	50%	No. and kg
91.04	Other clocks	50%	No. and kg

CHAPTER 91—*Continued*Clocks and Watches and parts thereof—*Continued*

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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	50%	kg
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor	30%	kg
91.07	Watch movements (including stop-watch movements), assembled	40%	kg
91.08	Clock movements, assembled	40%	kg
91.09	Watch cases and parts of watch cases:		
91.09.1	Watch cases, complete	40%	kg
91.09.2	Parts	30%	kg
91.10	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof:		
91.10.1	Cases, complete	40%	kg
91.10.2	Parts	30%	kg
91.11	Other clock and watch parts:		
91.11.1	Clock parts	30%	kg
91.11.2	Watch parts	30%	kg

CHAPTER 92

Musical Instruments; Sound Recorders or Reproducers; Television Image and Sound Recorders or Reproducers; parts and accessories of such articles

CHAPTER 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. 96.01;
- (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 or Reproducers; Television Image and Sound Recorders or Reproducers; 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 instruments 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	Description of Goods	Rate of Duty	Units for Statistical Classification
92.01	Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps:		
92.01.1	Pianos	20%	No. and kg
92.01.9	Other	20%	No. and kg
92.02	Other string musical instruments	20%	No. and kg
92.03	Pipe and reed organs, including harmoniums and the like	20%	No. and kg
92.04	Accordions, concertinas and similar musical instruments; mouth organs	20%	No. and kg
92.05	Other wind musical instruments	20%	No. and kg
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	20%	No. and kg
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)	20%	No. and kg
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)	20%	kg
[92.09]			
92.10	Parts and accessories of musical instruments, including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds:		
92.10.1	Musical instrument strings	20%	kg
92.10.2	Piano parts and accessories	20%	kg
92.10.9	Other	20%	kg

CHAPTER 92—Continued

Musical Instruments; Sound Recorders or Reproducers; Television Image and Sound Recorders or Reproducers; parts and accessories of such articles—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
92.11	Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape-decks, with or without sound-heads; television image and sound recorders or reproducers:		
92.11.1	Television image and sound recorders or reproducers	45%	No. and kg
92.11.2	Coin-operated electric gramophones	45%	No. and kg
92.11.3	Other electric gramophones and record-players	45%	No. and kg
92.11.9	Other:		
92.11.91	Tape decks	45%	No. and kg
92.11.99	Other	45%	No. and kg
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 like articles of a kind commonly used for sound or similar recording:		
92.12.1	Matrices for the production of records	5%	kg
92.12.2	Prepared record blanks	5%	kg
92.12.3	Other prepared media for sound or similar recording	35%	kg
92.12.4	Gramophone records:		
92.12.41	33 1/3 r.p.m.	35%	No. and kg
92.12.42	45 r.p.m.	35%	No. and kg
92.12.49	Other	35%	No. and kg
92.12.9	Other	35%	kg
92.13	Other parts and accessories of apparatus falling within heading No. 92.11.....	45%	kg

SECTION XIX

ARMS AND AMMUNITION; PARTS THEREOF

CHAPTER 93

Arms and Ammunition; parts thereof

CHAPTER 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	Description of Goods	Rate of Duty	Units for Statistical Classification
93.01	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor	70%	kg
93.02	Revolvers and pistols, being firearms	70%	No. and kg
93.03	Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols)	70%	No. and kg
93.04	Other firearms, including very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like	70%	No. and kg
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns	70%	No. and kg
93.06	Parts of arms, including gun barrel blanks, but not including parts of side-arms	70%	kg
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 (for example, blank cartridges for riveting tools and for starting internal combustion engines)	5%	kg

CHAPTER 93—*Continued***Arms and Ammunition; parts thereof—*Continued***

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
93.07.2	Sporting, hunting or target-shooting ammunition and parts thereof, including bullets and shot	70%	kg
93.07.9	Other	70%	kg

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

Furniture and parts thereof; Bedding, Mattresses, Mattress Supports, Cushions and similar stuffed furnishings

CHAPTER 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 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.

CHAPTER 94—Continued

Furniture and parts thereof; Bedding, Mattresses, Mattress Supports, Cushions and similar stuffed furnishings—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical 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:		
94.01.1	Chairs and other seats:		
94.01.11	Of metal	45%	No. and kg
94.01.12	Of wood	45%	No. and kg
94.01.19	Other	45%	No. and kg
94.01.2	Parts	45%	kg
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:		
94.02.1	Hospital beds with mechanical fittings	25%	No. and kg
94.02.2	Dentists' and similar chairs with mechanical elevating, rotating or reclining movements	25%	No. and kg
94.02.9	Other	25%	kg
94.03	Other furniture and parts thereof:		
94.03.1	Furniture:		
94.03.11	Of metal	45%	kg
94.03.12	Of wood	45%	kg
94.03.19	Other	45%	kg
94.03.2	Parts	45%	kg
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, eider-downs, cushions, pouffes and pillows):		
94.04.1	Mattress	45%	kg
94.04.9	Other	45%	kg

CHAPTER 95

Articles and Manufactures of Carving or Moulding Material

CHAPTER NOTES.

1. This Chapter does not cover:

- (a) Articles falling within Chapter 66 (for example, parts of umbrellas, walking-sticks);
- (b) Articles falling within Chapter 71 (for example, imitation jewellery);
- (c) 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;
- (d) Articles falling within Chapter 90 (for example, spectacle frames);

CHAPTER 95—Continued

Articles and Manufactures of Carving or Moulding Material—Continued

- (e) Articles falling within Chapter 91 (for example, clock or watch cases);
- (f) Articles falling within Chapter 92 (for example, musical instruments and parts thereof);
- (g) Articles falling within Chapter 93 (arms and parts thereof);
- (h) Articles falling within Chapter 94 (furniture and parts thereof);
- (ij) Brushes, powder puffs or other articles falling within Chapter 96;
- (k) Articles falling within Chapter 97 (toys, games and sports requisites);
- (l) Articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs);
or
- (m) Collectors' pieces or antiques (Chapter 99).

2. In heading No. 95.08, the expression "vegetable or mineral carving material" is to be taken to apply to:

- (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
- (b) Jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
[95.01]			
[95.02]			
[95.03]			
[95.04]			
95.05	Worked tortoise-shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material, and articles of those materials:		
95.05.1	Articles:		
95.05.11	Of tortoise-shell	45%	kg
95.05.12	Of mother of pearl	45%	kg
95.05.13	Of ivory	45%	kg
95.05.14	Of bone	45%	kg
95.05.15	Of horn, coral (natural or agglomerated) or of other animal carving material	45%	kg
95.05.19	Other	45%	kg
95.05.9	Of other:		
95.05.91	Of tortoise-shell	15%	kg
95.05.92	Of mother of pearl	15%	kg
95.05.93	Of ivory	15%	kg
95.05.94	Of bone (excluding whale bone)	15%	kg
95.05.95	Of horn, coral (natural or agglomerated) or of other animal carving material	15%	kg
95.05.99	Other	15%	kg
[95.06]			
[95.07]			

CHAPTER 95—Continued

Articles and Manufactures of Carving or Moulding Material—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
95.08	Worked vegetable or mineral carving material and articles of those materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins (for 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:		
95.08.1	Articles:		
95.08.11	Of vegetable carving material	45%	kg
95.08.12	Of jet, amber or meerschaum	45%	kg
95.08.19	Other.....	45%	kg
95.08.9	Other:		
95.08.91	Of vegetable carving material	15%	kg
95.08.92	Of jet, amber or meerschaum	15%	kg
95.08.99	Other.....	15%	kg

CHAPTER 96

Brooms, Brushes, Powder-puffs and Sieves

CHAPTER 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. 96.01, the expression "prepared knots and tufts for broom or brush making" is to be taken to apply only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as glueing or coating the butts, or trimming to shape at the top, to render them ready for such incorporation.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical 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; other brooms and brushes (including brushes of a kind used as parts of machines); prepared knots and tufts for broom or brush making; paint rollers; squeegees (other than roller squeegees) and mops:		

CHAPTER 96—Continued

Brooms, Brushes, Powder-puffs and Sieves—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
96.01.1	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles	45%	No. and kg
96.01.2	Prepared knots and tufts for broom or brush making	15%	No. and kg
96.01.9	Other:		
96.01.91	Brushes of a kind used as parts of machines for industrial use	5%	No. and kg
96.01.92	Paint rollers, paint brushes and artists' brushes	10%	No. and kg
96.01.93	Toilet brushes including tooth brushes	30%	No. and kg
96.01.94	Brooms, brushes and mops, for household use	30%	No. and kg
96.01.99	Other	30%	No. and kg
[96.02 to 96.04]			
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	45%	kg
96.06	Hand sieves and hand riddles, of any material:		
96.06.1	Household sieves	30%	kg
96.06.9	Other	10%	kg

CHAPTER 97

Toys, Games and Sports Requisites; parts thereof

CHAPTER 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);
- (ij) Unmounted glass eyes for dolls or other toys, falling with 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;

CHAPTER 97—Continued

Toys, Games and Sports Requisites; parts thereof—Continued

- (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).
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	Description of Goods	Rate of Duty	Units for Statistical 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	25%	kg
97.02	Dolls	25%	kg
97.03	Other toys; working models of a kind used for recreational purposes	25%	kg
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pin tables and table-tennis requisites):		
97.04.1	Playing cards	25%	kg
97.04.2	Billiard tables	25%	No. and kg
97.04.3	Coin or disc operated machines	25%	No. and kg
97.04.4	Table tennis tables	25%	No. and kg
97.04.9	Other	25%	kg
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)	25%	kg
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):		

CHAPTER 97—Continued

Toys, Games and Sports Requisites; parts thereof—Continued

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
97.06.1	For cricket	25%	kg
97.06.2	For soccer	25%	kg
97.06.3	For tennis	25%	kg
97.06.4	For golf	25%	kg
97.06.5	For athletics	25%	kg
97.06.9	Other	25%	kg
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:		
97.07.1	Fish-hooks and tackle	25%	kg
97.07.9	Other	25%	kg
97.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.....	25%	kg

CHAPTER 98

Miscellaneous Manufactured articles

CHAPTER 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	Description of Goods	Rate of Duty	Units for Statistical 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:		
98.01.1	Button moulds, blanks and parts thereof	10%	kg
98.01.9	Other:		
98.01.91	Press-fasteners	10%	kg
98.01.92	Snap-fasteners	10%	kg
98.01.93	Press-studs	10%	kg
98.01.99	Other	10%	kg
98.02	Slide fasteners and parts thereof:		
98.02.1	Parts, excluding continuous chain	10%	kg
98.02.9	Other	40%	kg
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:		
98.03.1	Ball point pens:		
98.03.11	Complete	20%	No. and kg
98.03.12	Refills	20%	No. and kg
98.03.13	Other parts	20%	kg
98.03.9	Other:		
98.03.91	Fountain pens	20%	kg
98.03.92	Stylograph pens	20%	kg
98.03.99	Other	20%	kg
98.04	Pen nibs and nib points	20%	kg
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:		
98.05.1	Lead pencils	20%	kg
98.05.2	Crayons and pastels	20%	kg
98.05.3	Writing and drawing chalks	20%	kg
98.05.9	Other	20%	kg
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not	10%	kg
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	25%	kg
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes:		
98.08.1	Typewriter ribbons	25%	kg
98.08.2	Ink-pads	25%	kg
98.08.9	Other	25%	kg

LAWS OF TRINIDAD AND TOBAGO

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Customs

First Schedule

CHAPTER 98—*Continued*

Miscellaneous Manufactured articles—*Continued*

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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	20%	kg
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks	35%	kg
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	35%	kg
98.12	Combs, hair-slides and the like	25%	kg
[98.13]			
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	45%	kg
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners	20%	kg
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing	25%	kg

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

CHAPTER 99

Works of Art, Collectors' Pieces, and Antiques

CHAPTER 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 materials 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 the Tariff.
 (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	Description of Goods	Rate of Duty	Units for Statistical 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)	5%	kg
99.02	Original engravings, prints and lithographs	5%	kg
99.03	Original sculptures and statuary, in any material:		
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 sculptors only and valued at not less than \$500.00	Free	kg
99.03.9	Other	5%	kg
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	kg
99.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest	5%	kg
99.06	Antiques of an age exceeding one hundred years	5%	kg

SECTION XXII

SPECIAL TRANSACTIONS

CHAPTER 99.99

Postal packages; returned goods; other special transactions

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
99.99.01	Postal packages, not classified according to kind.....	Duty according to contents	kg
99.99.02	Personal effects of travellers and immigrants ...	See the Customs Law and Table of Exemptions	kg
99.99.03	Household effects of travellers and immigrants	See the Customs Law and Table of Exemptions	kg
99.99.04	Sample articles temporarily imported or exported.....	See the Customs Law and Table of Exemptions	kg
99.99.05	Films on loan or lease for periods of three months or less	See the Customs Law and Table of Exemptions	metre and kg
99.99.06	Goods returned to the country from whence exported.....	See the Customs Law and Table of Exemptions	kg
99.99.99	Other special cases	See the Customs Law and Table of Exemptions	kg

FLAT RATE DUTY

1. The foregoing rates of duty shall have effect, so however that in the case of goods of small value of a non-commercial character, either contained in passenger's baggage or imported by air, sea or parcel post, a flat rate duty of thirty per cent shall be charged in lieu of such rates of duty if:—
 - (a) the total value of the goods does not exceed two hundred dollars; and
 - (b) the goods consist of items which fall under at least three different tariff headings.
2. The flat rate duty does not apply to:—
 - (a) goods imported by members of the crew of ships or aircraft; or
 - (b) wines and vermouths described under Tariff headings Nos. 22.05 and 22.06, spirits and spirituous beverages described under Tariff heading No. 22.09, tobacco products described under Tariff headings Nos. 24.01 and 24.02, articles of jewellery described under Tariff heading No. 71.12 and imitation jewellery described under Tariff heading No. 71.16.
3. In determining whether the total value of goods exceeds two hundred dollars there shall be excluded therefrom:—
 - (a) the value of goods specified in paragraph 2(b);
 - (b) the value of goods in traveller's baggage which are exempt from duty; and
 - (c) goods which are duty free under this Schedule.
4. Where two or more consignments of goods by the same consignor to the same consignee arrive at the same time and the total value of the goods:—
 - (a) does not exceed two hundred dollars, the flat rate duty shall apply in respect thereof as if the consignments were a single consignment;
 - (b) exceeds two hundred dollars, the flat rate duty shall not apply in respect of any of the goods.

SECOND SCHEDULE

TABLE OF EXEMPTION FROM DUTY

Section 6.
[23 of 1973
67 of 1975
4 of 1979].

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)	One-seater aircraft, specially built or adapted for use in aerial insecticidal spraying of crops, provided the Comptroller is satisfied that it is imported solely for such use by a company or firm controlled by citizens of Trinidad and Tobago.
		In this Item:—
		“Company” means a company incorporated in Trinidad and Tobago;
		“Firm” has the meaning assigned to that expression by section 2 of the Registration of Business Names Act Ch. 82:85.

TABLE OF EXEMPTION FROM DUTY—*Continued*

General Heading	Item No.	Goods exempt from payment of Customs Duty
		(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 were acquired abroad by him for his personal or household use or as souvenirs or gifts and admitted as such by the Comptroller; Provided that:— (a) a passenger shall not be entitled to the exemption granted above in respect of alcoholic beverages or tobacco products in excess of the quantities specified in Items (1) to (4) of this subparagraph; (b) a passenger may only claim the allowance once every year. Exemptions under this item shall not apply to arms and ammunition, except service weapons being carried by a member of an armed force entitled to carry such arms on his person. (b) Household effects, admitted as such by the Comptroller, which accompany a passenger and are for his personal use and not for sale or exchange and are declared to have been in the use and possession of the passenger for at least one year.

TABLE OF EXEMPTION FROM DUTY—*Continued*

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
	(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.
Building Materials	4	The following goods which the Comptroller is satisfied are imported for use in building construction:—
	(a)	<i>Masonry Materials:</i> Portland Cement.
	(b)	<i>Reinforcing Steel:</i> (i) Bars and rods of iron and steel up to and including 1 inch. (ii) Binding Wire—16G Black Annealed.
	(c)	<i>Damp Proof Course:</i> All gauges polyethylene.
	(d)	<i>Bituminous Materials:</i> Bituminous materials and compounds for ceiling, roofing and water proofing.
	(e)	<i>Roofing Materials:</i> (i) corrugated galvanized iron sheeting *BSWG 22 to 26 gauge—mm thickness 0.711–0.457. (ii) flat galvanized iron sheets *BSWG 20 to 28 gauge—mm thickness 0.914–0.367. (iii) corrugated aluminium roof sheets *BSWG 20 to 22 gauge—mm thickness 0.914–0.711. (iv) flat aluminium sheets *BSWG 20 to 22 gauge—mm thickness 0.914–0.711. (v) preformed aluminium roof sheets with baked enamel finish *BSWG 20 to 22 gauge—mm thickness 0.914–0.711. (vi) roof tiles of all materials excluding asbestos.
		*BSWG—British Standard Wire Gauge.
	(f)	<i>Lumber and Timber:</i> Wood, rough or dressed but not further worked.

TABLE OF EXEMPTION FROM DUTY—*Continued*

General Heading	Item No.	Goods exempt from payment of Customs Duty
	(g) <i>Metals:</i>	
	(i)	Angles, shapes and sections of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished.
	(ii)	Sheet piling.
	(iii)	Metal windows and components.
	(iv)	Louvre frames.
	(v)	Aluminium and steel door frames.
	(vi)	Welded wire mesh and chain link wire in rolls.
	(h) <i>Hardware:</i>	
	(i)	Hinges.
	(ii)	Door locks.
	(iii)	Tower and barrel bolts.
	(i) <i>Plumbing:</i>	
	(i)	Galvanized iron and steel pipes and fittings (up to 2½ inches diameter).
	(ii)	Sanitary fixture and fittings.
	(iii)	Hot water storage heaters.
	(iv)	P.V.C. pipes and fittings (up to 6 inches diameter).
	(v)	Guttering of P.V.C. and Metal and Fittings.
	(j) <i>Electrical:</i>	
	(i)	All electrical conduits including fittings and terminal boxes.
	(ii)	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, plugs, sockets, lampholders, junction boxes) and control panels.
	(iii)	Fluorescent lighting fitting/fixtures without tubes.
	(iv)	Insulated electric wire, cable, bars and strips.
	(k) <i>Finishes:</i>	
	(i)	Floor, wall and ceiling tiles, including acoustic suspended ceilings and suspension systems and fittings.
	(ii)	Plastic laminates.
	(iii)	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets), inlaid wood and wood marquetry.
	(iv)	Cellular wood panels, whether or not faced with base metals.
	(v)	"Improved" wood, in sheet, blocks or the like.
	(vi)	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, block or the like.
	(l) <i>Glass:</i>	
	(i) Sheet glass.	} Falling within Tariff headings Nos. 70.05, 70.06 and 70.07
	(ii) Float or polished plate glass.	
	(iii) Anti-sun glass.	

TABLE OF EXEMPTION FROM DUTY—*Continued*

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
	(m) <i>Paints:</i>	
		(i) Oil bound paints.
		(ii) Water based paints.
		(iii) Clear varnishes.
		(iv) Knotting varnish.
		(v) Zinc Chromatic primer.
		(vi) Distempers.
Citrus fruit industry.....	5	Field crates, picking bags and juice preservatives for use in the citrus fruit industry.
Commissioners and Trade Commissioners.....	6	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 a Commonwealth country, for his personal use and the use of his family forming part of his household; Provided that such person: (i) is a citizen of such Commonwealth country and was not born in Trinidad and Tobago; (ii) is not engaged in private occupation for gain in Trinidad and Tobago; (iii) is a permanent employee of the Government of such Commonwealth country or, if not a permanent employee thereof, was not resident in Trinidad and Tobago at the commencement of his employment with such Government; Provided further that reciprocal exemptions are accorded to accredited Commissioners and Trade Commissioners of Trinidad and Tobago, their Assistants and Official Staff by such Commonwealth country.
Coverings or packages	7(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. (b) Packages and bags, exported filled with manufactured goods or produce and returned empty, passed as such by the Comptroller.

TABLE OF EXEMPTION FROM DUTY—*Continued*

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
Containers	8(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.
	(b)	Goods of all kinds including labels (except those goods which the Comptroller is satisfied are being manufactured in the country) which are imported for use exclusively in the manufacture or repair of containers or parts thereof, and will form part of, containers for packing or packaging any produce or manufacture of the country subject to such conditions as to the keeping or rendering of accounts in respect of the use or disposal of such goods as the Comptroller may require.
	(c)	Containers (including component and fashioned parts thereof) of such description or for use in such undertakings as the Cabinet may from time to time approve subject to such conditions in respect of disposal of such containers (including component and fashioned parts thereof) as the Comptroller may require.
Cotton goods, Sea Island	9	Goods made from sea island cotton and bearing the trade mark of the West Indian Sea Island Cotton Association.
Emblems	10	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.
Films, slides and sound recordings (educational, scientific and cultural); projectors	11(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.
	(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.
	(c)	Newsreels (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.
	(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.

TABLE OF EXEMPTION FROM DUTY—*Continued*

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
	(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.
	(f)	Films and video tapes imported by representatives of Foreign Governments which the Comptroller is satisfied are to be used for welfare work among seamen, provided such films and video tapes are re-exported.
Fire-fighting apparatus.....	12(a)	Fire-fighting apparatus (including hoses, reels and chemicals) and identifiable parts admitted as such by the Comptroller.
	(b)	Fire-detection equipment certified as such by the Chief Fire Officer and admitted as such by the Comptroller.
Fishing gear	13(a)	The following goods and equipment which the Comptroller is satisfied are imported solely for use in the fishing industry:—
		(1) Fishing nets and gear therefor.
		(2) Fishing lines of all types.
		(3) Fishing wire.
		(4) Fishing hooks.
		(5) Seine twine and synthetic netting twine.
		(6) Pine tar.
	(b)	The following articles which the Comptroller is satisfied are imported or taken out of bond for use solely by commercial fishermen certified as such by the Chief Fisheries Officer:—
		(1) Outboard and inside motor engines for fishing boats.
		(2) Special equipment (including spare parts) for fishing vessels, for example, echo sounders, radio telephones, compasses.
		(3) Spare parts for fishing vessels.
Gifts, charitable and public	14(a)	Articles sent to the country as charitable gifts for free distribution, admitted as such by the Comptroller; but not including articles sent for distribution by the manufacturers thereof or by any person on his behalf except the Cabinet shall otherwise direct.
	(b)	Articles imported at the cost of public subscribers as gifts to the public and admitted as such by the Comptroller.
Government.....	15	Goods imported or taken out of bond by or on behalf of the Central Government for its own use.
H.M. Services.....	16(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.

TABLE OF EXEMPTION FROM DUTY—*Continued*

General Heading	Item No.	<i>Goods exempt from payment of Customs Duty</i>
	(b)	Goods (excluding spirits and tobacco) officially imported or officially taken out of bond for the use of <i>Her Majesty's Armed Forces</i> .
	(c)	Arms, accoutrements, equipment and uniforms the property of officers of any Volunteer Force or Cadet Force or any branch of <i>Her Majesty's Services</i> 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 <i>Her Majesty's Armed Forces</i> .
	(e)	Sporting goods and apparatus imported for the use of <i>Her Majesty's Armed Forces</i> 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 <i>Her Majesty's Armed Forces</i> of the Officer for the time being in command of those respective Forces, and in the case of all other branches of <i>Her Majesty's Force</i> , 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 <i>Her Majesty's Armed Forces</i> 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.....	17(a)	Insecticides, fungicides, nematocides and other substances which the Comptroller is satisfied are imported exclusively for use as remedies for diseases of, or preventatives 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	18	Industrial Machinery for "approval 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.

TABLE OF EXEMPTION FROM DUTY—*Continued*

General Heading	Item No.	Goods exempt from payment of Customs Duty
		In this item:—
		“approved industry” means any industry contained in the Third Schedule.
Medicines, vaccines, drugs, medical equipment	19(a)	Medicinal preparations and drugs approved by the Chief Medical Officer for treatment of the diseases specified by 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 Cabinet.
	(d)	Vitamin preparations approved by the Chief Technical Officer (Agriculture) for livestock.
Meteorological Offices; Scientific Research Institutes	20	Goods imported, by, or for the use of, any office or bureau for meteorological observations or any scientific research institution approved by Cabinet.
Natural history	21	Specimens illustrative of natural history.
Patterns, samples	22	Patterns and samples cut, mutilated or otherwise spoiled to the satisfaction of the Comptroller so as to render them unmerchantable.
Portraits, family	23	<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	24(a)	Goods of a non-consumable nature which the Comptroller is satisfied are imported solely for the use, furnishing, decoration, building or repair of places of worship, or as vestments for use during public worship, on the signed declaration of the head of the denomination that the goods and vestments will be used only for such purpose for which they are intended.
	(b)	Altar bread, paschal bread and altar wine, imported for the purpose of administering the Sacrament, on the signed declaration of the head of the denomination for which they are intended.
	(c)	Unleavened bread and biscuits imported for use in Jewish religious ceremonies, on the signed declaration of the Secretary of the Jewish Religious Society.
	(d)	Candles and frankincense which the Comptroller is satisfied are imported solely for use in places of divine worship.
	(e)	Offertory envelopes which the Comptroller is satisfied are imported by or on behalf of any religious denomination solely for the purpose of distribution in order that subscriptions or offerings should be enclosed therein.

TABLE OF EXEMPTION FROM DUTY—*Continued*

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
Pipes and tanks for use in the oil and gas industry	25	Pipes and pipe 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, pipe fittings, fittings and tanks are imported solely for use as mentioned above.
Printers	26	The following equipment, articles and goods which the Comptroller is satisfied are imported or taken out of bond by a printer, certified as such by the Government Printer, for use in his trade and not for resale:— (a) Printing Machinery and parts and accessories thereof, (other than spare parts and accessories for use as replacements) including machines for engraving or preparing printing plates, type founding, type-setting machines which justify copy, lithographic, photogravure. (b) Printing blocks. (c) Matrices. (d) Printing type. (e) Printing type metal. (f) Printers' machine shears. (g) Typographic dies. (h) Litho and graphic art film. (i) Sensitized offset plates. (j) Plain printing plates. (k) Printers' ink. (l) Paper including newsprint paper. (m) Such other articles as recommended by the Government Printer and admitted as such by the Comptroller.
Professional robes	27	Professional robes, wigs and headgear, of members of the Legal and Teaching Profession.
Public bodies or institutions	28	Articles imported or taken out of bond by or on behalf of any municipality, county council, or any other public body or institution approved for the purposes thereof by the Cabinet and admitted by the Comptroller as necessary for use in the construction, furnishing, upkeep and repair of the buildings belonging to such body or institution, or for carrying out the usual and customary purposes for which such body or institution exists.
Repairs and improvements	29	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.

TABLE OF EXEMPTION FROM DUTY—*Continued*

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
Schools, colleges and other approved institutions offering training; apprenticeship schemes	30(a)	School and educational equipment including apparatus and equipment for games and physical training imported exclusively for use in any school, college or other approved institution offering training and not for sale or exchange, certified as such by the Chief Education Officer and admitted as such by the Comptroller.
	(b)	Scientific instruments or apparatus, intended exclusively for educational purposes or pure scientific research and admitted as such by the Comptroller, consigned to public or private educational institutions certified as such by the Chief Education Officer and used under the control and subject to the responsibility of these institutions.
	(c)	Tools, technical instruments and other equipment certified as such by the Chief Education Officer which the Comptroller is satisfied are for use in apprenticeship schemes approved by the Minister of Education and Culture.
Sporting goods and equipment...	31	The following goods and equipment, where the Comptroller is satisfied that they are imported solely for use in sports and games and that similar goods and equipment are not manufactured in Trinidad and Tobago:—
	(a)	golf and cricket bags;
	(b)	balls (including bladders and covers for such balls, and shuttle cocks) made exclusively for use in specific sports or games; e.g., cricket, football, table tennis, etc. (exclusion: plastic balls);
	(c)	bats, sticks, rackets, cues, mallets, clubs, and similar articles used in specific sports or games; e.g., hockey, tennis, billiards, etc., presses, covers, grips and parts for the aforementioned bats, sticks, etc.;
	(d)	sports footwear equipped with spikes, studs, bars, for use in athletics, football, cricket, etc., and other cricket boots not before specified and parts for the aforementioned sports, footwear, excluding laces;
	(e)	gloves, inner and outer, specifically designed for use in sports or games;
	(f)	nets for various games; e.g., netball, football, tennis, etc.;
	(g)	protective gears; e.g., leg and shin guards, cricket protectors, head gear for boxers and racing cyclists, and mouth-guards for boxers, suspender jock-straps, wrist, knee and ankle bands;
	(h)	other cricket implements and made-up mattings;
	(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;

TABLE OF EXEMPTION FROM DUTY—*Continued*

General Heading	Item No.	Goods exempt from payment of Customs Duty
	(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, barbells, medicine balls, chest expanders, punch balls and punch bags, equipment for boxing and wrestling rings, and trampoline; (n) track and field equipment; e.g., jumping stands, vaulting poles, javelin, discus, throwing hammers, putting shots, hurdles, batons and starting blocks; (o) equipment for indoor games such as billiards (including billiard table covering cut to size), table tennis board exceeding ½" thickness, fencing, darts, chess and draughts, if the Comptroller is satisfied that the importer of such equipment:— (i) will not use it for commercial gain; or (ii) will not dispose of it to any person for use for commercial gain; (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.....	32	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.....	33	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	34	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.

TABLE OF EXEMPTION FROM DUTY—*Continued*

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
Whisky concentrate	35	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...	36	Uniforms and equipment imported by and for the use of the Order of St. John, the Trinidad and Tobago 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.
Basic food items	37(a)	Cheddar type cheese
	(b)	Onions
	(c)	Potatoes
	(d)	Carrots
	(e)	Garlic
	(f)	Peas and beans
	(g)	Tea
	(h)	Salted pork and beef
	(i)	Corned beef
	(j)	Sardines
	(k)	Herrings
	(l)	Mackerel.
<i>Ad hoc</i> exemptions	38	Other articles not exempt from duty which in any particular case may be exempted by order of the Cabinet.
Continuing exemptions	39	Goods which are permitted to be imported in special circumstances and which are admitted without payment of duty under the provisions of specific enactments. The benefit provided for certain items in the Second Schedule (as specified above) shall be granted only if the Comptroller of Customs and Excise is satisfied that such goods or similar goods are not being manufactured in Trinidad and Tobago. This proviso applies only to the following items of the Second Schedule: 5, 8(a), 8(b), 17, 18, 19, 24(d), 24(e), 25, 26, 31, 36.

Third Schedule

Sections 6
and 56,
[23 of 1973
67 of 1975
4 of 1979].

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 manufacture, processing, packaging, storing and transporting of petroleum, and petroleum products and petrochemicals.
15. Machinery, equipment and materials for the manufacture and packaging of drinking straws.
16. Machinery, equipment and materials for the manufacture of rope, twine and cordage.
17. Machinery, equipment and materials for the manufacture of mirrors.
18. Machinery, equipment and materials for the manufacture of containers for compressed or liquefied gas.
19. Machinery, equipment and materials for the manufacture of welding electrodes.
20. Machinery, equipment and materials for the manufacture of jewellery.
21. Machinery, equipment and materials for printing and engraving industry including blank lithographic sheets.
22. Machinery, equipment and materials for the manufacture of pens, pencils, chalk and crayon.
23. Machinery, equipment and materials for the manufacture of rubbing compound.
24. Machinery, equipment and materials for the manufacture of cleansing compound.
25. Machinery, equipment and materials for the manufacture of travel goods.
26. Machinery, equipment and materials for the manufacture of glass and glass products.
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.

LIST OF CONDITIONAL DUTY EXEMPTIONS—*Continued*I—FOR APPROVED INDUSTRY—*Continued*

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.
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 hosiery.
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 packaging of paper and paper products.
56. Machinery, equipment and materials for use in the manufacture of tobacco and tobacco products.
57. Machinery, equipment and materials for the manufacture (including blending) of vegetable oils.
58. Machinery, equipment and materials for the manufacture of adhesives.
59. Machinery, equipment and all materials, except prepared glues (*ex* Chapter 35) and other adhesive falling within heading No. 40.06 for the manufacture of adhesive tapes.
60. Machinery, equipment and all materials except items falling within heading No. 46.02 for use in the manufacture of basketwork.
61. Machinery, equipment and all materials except items falling within Chapter 34 for use in the manufacture of polishes, creams and other products for polishing or preserving floors, furniture, metal footwear and like goods.

LIST OF CONDITIONAL DUTY EXEMPTIONS—*Continued*

I—FOR APPROVED INDUSTRY—*Continued*

62. Machinery, equipment and all materials except items falling within headings Nos. 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 No. 67.02 for use in the manufacture of artificial flowers.
65. Machinery, equipment and all materials except blanks as described in heading No. 82.11 for use in the manufacture of cutlery including razor blades.
66. Machinery, equipment and all materials except items falling within headings Nos. 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 Nos. 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 Nos. 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 No. 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.

II—FOR APPROVED AGRICULTURE, LIVESTOCK, FORESTRY AND FISHERIES

1. Agricultural machinery, equipment, implements and tools (including poultry farming equipment).
2. Medicines and mineral supplement for livestock.
3. Machinery and equipment for irrigation and drainage purposes.
4. Incubators and other poultry farming equipment and such other goods as are intended solely for use in the breeding and rearing of poultry.
5. Bee hives and bee-keeping apparatus.
6. Vats, tanks and parts for water storage.
7. Fish, crustacea, molluscs caught by boats operating out of national countries.
8. Textiles for protecting agricultural products.
9. Eggs for hatching, semen for artificial semination imported in accordance with a permit issued by the proper authorities.
10. Boats, and boat equipment and fuel for fishing.
11. Such other goods as are intended solely for use in approved agriculture, livestock, forestry and fisheries.
12. Pipes having an internal diameter exceeding 2", 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.

LIST OF CONDITIONAL DUTY EXEMPTIONS—*Continued*

IV—FOR APPROVED MINING PURPOSES

1. Machinery, equipment and materials for exploration and extraction of minerals, including natural gas.
2. Machinery, equipment and materials for mining, quarrying and finishing stone products.
3. Machinery, equipment and materials for the liquefaction and transportation of natural gas.

V—FOR OTHER APPROVED PURPOSES

1. Boats boats and navigation, equipment, marine engines for approved services.

FOURTH SCHEDULE

LISTS OF IMPORTATIONS WHICH ARE ALLOWED CONDITIONAL
REDUCED RATES OF DUTY, UNDER SECTION 56 OF THE
CUSTOMS ACT

Item No.	Class or Description of Goods	Rate of Duty
(1)	Parts for stoves, grates and ranges made of metal (non-electric) when imported for use in the manufacture and/or assembly of stoves, grates and ranges made of metal (non-electric) in plants approved for the purpose by the Minister of Industry and Commerce.	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.....	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.	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	10%

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Fourth Schedule

LISTS OF IMPORTATIONS WHICH ARE ALLOWED CONDITIONAL REDUCED RATES OF DUTY, UNDER SECTION 56
OF THE CUSTOMS ORDINANCE—*Continued*

Item No.	Class or Description of Goods	Rate of Duty
(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.....	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.....	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.....	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.....	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.....	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).....	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.....	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)	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	10%

FIFTH SCHEDULESection 11.
[23 of 1973
67 of 1975].**MEMBER STATES OF THE COMMON MARKET**

Antigua	Jamaica
Barbados	Montserrat
Belize	St. Kitts-Nevis
Dominica	St. Lucia
Grenada	St. Vincent
Guyana	Trinidad and Tobago

SIXTH SCHEDULESection 23.
[23 of 1973].

**RULES FOR VALUING GOODS
FOR PURPOSES OF *AD VALOREM* CUSTOMS DUTY**

1. (1) For the purposes of levying *ad valorem* duties of Customs, the value of any goods imported for home use shall be taken to be the normal price, that is to say, the price such goods would fetch at the time of such entry (or, if they are not so entered, at the time of importation) on a sale in the open market between a buyer and a seller independent of each other.

(2) The normal price of any imported goods shall be determined on the following assumptions—

- (a) that the goods are delivered to the buyer at the port or place of introduction into Trinidad and Tobago;
- (b) that the seller bears all costs, charges and expenses incidental to the sale and to the delivery of the goods at the port or place of introduction, which are henceforth included in the normal price;
- (c) that the buyer bears any duties or taxes applicable in Trinidad and Tobago, which are henceforth not included in the normal price;
- (d) that the sale is a sale of the quantity to be valued.

2. For the purposes of these Rules, a sale in the open market between a buyer and seller independent of each other shall be on the assumption—

- (a) that the price is the sole consideration;
- (b) that the price is not influenced by any commercial, financial or other relationship, whether by contract or otherwise, between the seller or any person associated in business with him and the buyer or any

person associated in business with him, other than the relationship created by the sale itself;

- (c) that no part of the proceeds of any subsequent resale, other disposal or use of the goods will accrue, either directly or indirectly, to the seller or any person associated in business with him.

3. Where goods to be valued—

- (a) are manufactured in accordance with any patented invention or are goods to which any protected design has been applied; or
- (b) are imported under a foreign trademark; or
- (c) are imported for sale, other disposal or use under a foreign trademark,

the normal price shall be determined on the assumption that it includes the value of the right to use the patent, design or trademark in respect of the goods, so however, that when the goods to be valued are imported for sale, other disposal or use, after further manufacture, under a foreign trademark, the normal price may be determined on the assumption that it includes the value of the right to use the patent, design or trademark in respect of the goods.

4. For the purposes of these Rules—

- (a) the expression “costs, charges and expenses” referred to in rule 1(2)(b), includes *inter alia*, any of the following:
 - (i) Carriage and freight;
 - (ii) Insurance;
 - (iii) Commission;
 - (iv) Brokerage;
 - (v) Costs, charges and expenses of drawing up outside Trinidad and Tobago documents incidental to the importation of the goods into Trinidad and Tobago, including consular fee;
 - (vi) Duties and taxes applicable outside Trinidad and Tobago except those from which the goods have been exempted or have been or will be relieved by means of refund;
 - (vii) Cost of containers excluding those which are treated as separate articles for the purpose of levying duties of customs, cost of packing

- (whether for labour, materials or otherwise);
and
- (viii) Loading charges;
- (b) a trademark shall be treated as a foreign trademark if it is the mark of—
- (i) any person by whom the goods to be valued have been grown, produced, manufactured, offered for sale or otherwise dealt with outside Trinidad and Tobago;
 - (ii) any person associated in business with the person referred to in subparagraph (i); or
 - (iii) any person whose rights in the mark are restricted by an agreement with any person referred to in subparagraph (i) or (ii);
- (c) two persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other or both have a common interest in any business or property or some third person has an interest in the business or property of both of them.

SUPPLEMENTARY

The following does not form part of the Act and is published for general information.

INTRODUCTORY NOTE ON NEW CUSTOMS TARIFF

The Customs Co-operation Council introduced its revised Nomenclature on 1st January, 1978. The Council of Ministers of the Caribbean Community agreed to the introduction of a new Common External Tariff (C.E.T.) based on the revised Customs Co-operation Council Nomenclature with effect from 1st January, 1979.

The national tariff of Trinidad and Tobago follows the format

of C.E.T. and is fully integrated, i.e. the tariff heading numbers are correlated to the Statistical Classification number.

Importers and Exporters will not be required to quote the Statistical Classification number in their Entries.

Trinidad and Tobago has agreed to the use of the metric system and this is reflected in consequential changes in the specific rates of duty, with few exceptions, i.e. beer and spirits.

Certain headings have been re-assigned in the tariff (these appear in square brackets) as the amounts of the goods involved in world trade are not significant.

The Customs and Excise Division will assist any member of the public in interpreting and making use of the provisions of the Tariff.

IMPORTANT SECTIONS OF THE CUSTOMS ACT, RELATING TO IMPORT DUTY

Section 6—Parliament may impose duties by resolution.

Section 7—Interim Orders by President.

Section 8—Amendment of Common External Tariff.

Section 19—Time of entry to govern payment of duty.

Section 20—Obligation to pay duty.

Section 21—Duty on goods re-imported.

Section 22—In case of dispute, importer to deposit the duty demanded.

Section 23—Valuation of goods.

Section 26—Duty chargeable on reputed quantity.

Section 27—Duty chargeable on gross weight in certain cases.

Section 28—Standard contents of packages containing liquids
(*vide* G.N. 609/18.12.39).

Section 29—Duty to be proportional to quantity or value and to be paid in the legal tender of the Country.

Section 35—Limitations as to wine and beer.

Sections 40/42—Goods imported for temporary use.

Section 134—Duty to be paid according to original account
(warehouse goods).

Section 242—Time of importation.

Section 243—Special packages deemed separate articles.

REFERENCES TO CERTAIN SECTION AND CHAPTER NOTES OF GENERAL OR SPECIAL APPLICATION

Item	Where reference is located	Extent of Application
Alloys	Section XV—Note 3 Chapter 71—Note 5	Section XV Chapter 71
Artificial Fur	Chapter 43—Note 5	Throughout the tariff
Cases, boxes and similar containers imported separately or with articles of:		
Jewellery	Chapter 71—Note 11	Throughout the tariff
Tools, implements, cutlery, etc.	Chapter 82—Note 4	Throughout the tariff
Optical, photographic, etc., instruments	Chapter 90—Note 6	Throughout the tariff
Clocks and watches	Chapter 91—Note 5	Throughout the tariff
Musical instruments	Chapter 92—Note 3	Throughout the tariff
Arms and ammunition	Chapter 93—Note 3	Throughout the tariff
Miscellaneous manufactured articles	Chapter 98—Note 3	Throughout the tariff
Chocolate and other food preparations containing cocoa	Chapter 18—Note 2	Throughout the tariff
Composition leather	Chapter 41—Note 2	Throughout the tariff
Embroidery	Chapter 58—Note 4	Chapter 58
Fine animal hair	Note to Chapter 53	Throughout the tariff
Furniture	Chapter 94—Notes 1, 2 and 3	Chapter 94
Furskins	Chapter 43—Note 1	Throughout the tariff
Glass	Chapter 70—Note 4	Throughout the tariff
Horsehair	Chapter 5—Note 4	Throughout the tariff
Jewellery—Chapter 71, Notes 1–11:		
Precious Metal	Chapter 71—Notes 4(b) and 6	Throughout the tariff
Rolled precious metal	—Note 7	Throughout the tariff
Precious metal and rolled precious metal as minor constituents	—Note 2	Throughout the tariff
Other metals of the platinum group	—Note 4 (c)	Throughout the tariff
Articles wholly of pearls, precious metal, etc.	—Note 1	Throughout the tariff
Articles of jewellery	—Note 8	Chapter 71
Goldsmiths' or silversmiths' wares	—Note 9	Chapter 71
Imitation jewellery	—Note 10	Chapter 71
Miscellaneous manufactures of precious metal or rolled precious metal	Chapter 98—Note 1(b)	Chapter 98
Machines:		
Composite	Section XVI—Note 3	Section XVI
Multi-purpose	Chapter 84—Note 5	Section XVI
Medicaments	Chapter 30—Note 1	Chapter 30
Mineral products—in crude state	Chapter 25—Note 1	Chapter 25
Parts of general use (of base metal)	Section XV—Note 2	Throughout the tariff
Pearls	Chapter 71—Notes 4 and 1(a)	Throughout the tariff

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Sixth Schedule

REFERENCES TO CERTAIN SECTION AND CHAPTER NOTES OF GENERAL OR SPECIAL APPLICATION—*Continued*

Item	Where reference is located	Extent of Application
Plaiting materials	Chapter 46—Note 1	Chapter 46
Rubber.....	Chapter 40—Note 1	Throughout the tariff
Rubber, synthetic	Chapter 40—Note 4	Chapter 40
Rubberised textile fabrics	Chapter 59—Note 3	Chapter 59
Soap	Chapter 34—Note 2	Chapter 34
Scrap and waste of base metal	Section XV—Note 6	Section XV
Sets of tools, cutlery, spoons and forks, etc.	Chapter 82—Note 3	Chapter 82
Textiles:		
Made up	Section XI—Note 6	Section XI
“Man-made fabrics”	Chapter 51—Note 1	Throughout the tariff
“Put up for retail sale (yarn)”	Section XI—Note 4	Chapters 50, 51, 53, 54, 55 and 56
Twine, cordage, rope and cables.....	Section XI—Note 3	Section XI
Vegetables	Note to Chapter 7	Chapter 7

ENTRY PROCEDURE

1. GENERAL: Under section 83 of the Customs Act, no goods shall be removed from any part of a Customs area or from a State Warehouse unless such goods have first been reported and entered. "Entered" in relation to goods imported or exported means the submission and acceptance and signature by the proper Officer of the correct form properly completed and with any prescribed bonds to cover the proposed transactions, and also, except on the entry for warehousing, the payment by the importer or exporter of any duty, purchase tax, rent or other charges due.

Details of the forms to be used and the particulars to be shown are given below. The accuracy of those particulars is a matter of prime importance, both for the purpose of assessing any import export duty payable and for compiling trade statistics. An entry for imported goods (other than a transshipment shipping bill) must normally be accompanied by an invoice, certificate of origin, freight slip, statement of insurance premium, packing slip, weight note, etc.

If urgent clearance of goods is required and any of the documents necessary for entering the goods properly are not available a deposit may be accepted by the Comptroller of Customs and Excise pending production of the documents. The documents must be produced within the time specified, usually three months. If the importer is unable to produce the required documents within the time specified the deposit will be credited to the revenue of the country.

2. An importer of goods valued one hundred dollars (\$100.00) and over is required to make a declaration on the prescribed form (C. 75, C. 76 or C. 77), which must be completed by a representative of the importing firm itself, whether or not an agent is employed.

3. Passengers' baggage: Formal entry is not required for personal or household effects imported by a passenger in his accompanied baggage. (See the Second Schedule of the Customs Tariff for duty free allowances). These arrangements do not apply to unaccompanied baggage when formal entry must be made.

4. Forms to be used: Different entry forms are prescribed for use in different circumstances, and the appropriate form depends on the nature of the transaction. The forms commonly used are:

- (i) Entry ex-ship for Goods liable to Duty (C.20)
- (ii) Entry for Goods free of Duty (C.19)

ENTRY PROCEDURE—*Continued*

- (iii) Warehousing Entry (C.22)
- (iv) Entry ex-warehouse for Goods liable to Duty (C.40)
- (v) Shipping Bill ex-warehouse (C.31)
- (vi) Shipping Bill for Goods Re-exported not liable to export duty (C.35)
- (vii) Shipping Bills for Goods Re-exported liable to export duty (C.36)
- (viii) Shipping Bill for Local Produce not liable to export duty (C.33)
- (ix) Shipping Bill for Local Produce liable to export duty (C.34)
- (x) Trinidad and Tobago Customs and Excise Petroleum Entry Form (C.73)
- (xi) Trinidad and Tobago Customs and Excise Petroleum Shipping Bill (C.74)
- (xii) Purchase Tax Form (C.74)

5. Preparation of entries: Entries should be made up in triplicate at least, with supporting documents in duplicate. Entries should be typed, printed or written thereon legibly in ink or other indelible material, and every alteration that has been made in any such form or document prior to its submission to the Comptroller of Customs and Excise or proper Officer should be made in such a manner as to leave the error as well as the correction legible. All corrections must be initialled and, if required, by the Comptroller or proper Officer, dated by the person making the correction.

6. Signatories to entries: Entries may be signed by or on behalf of the importer or exporter as follows:

(a) If an individual, by—

- (i) the actual importer or exporter if the transaction is of a non-commercial nature;
- (ii) a person in his employ if duly authorised by him writing, viz:
 - (1) a licensed Customs Broker;
 - (2) a licensed Customs Clerk Grade III;
 - (3) a licensed Customs Clerk Grade II;
 - (4) a licensed Boarding Clerk.

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“Licensed” means being licensed under the Customs Clerks and Customs Brokers Act. The Comptroller of Customs and Excise is to be notified in writing of all persons authorised to

ENTRY PROCEDURE—*Continued*

sign Customs forms and documents. Specimen signatures of all persons authorised to sign must be submitted to the Comptroller of Customs and Excise.

7. Particulars to be given on entries—

- (a) Importer and consignor: The name of the importer and the consignor must be stated on the entry. "Importer" includes any owner or other person possessed of, or beneficially interested in the goods at any time between their importation and their clearance from Customs charge, and any person who signs any document relating to any imported goods required by the Customs laws to be signed by the importer.
- (b) Customs Broker: Where a Customs Broker is employed to act for the importer the name and licence number of the Broker must be shown on the entry.
- (c) Date of importation: This is the date that the ship arrived in the waters of Trinidad and Tobago. In the case of an aircraft, it is the day on which the aircraft landed in the country.
- (d) Date of Report: The date on which the report of the ship or aircraft was presented and accepted by the proper Officer.
- (e) Rotation Number: All reports of ships and aircraft are numbered in numerical sequence at their reporting station.
- (f) Value Slip Number: The number of the value slip issued by the Valuation Branch must be quoted in the relevant space. If no value slip has been issued then the word "Nil" must be inserted. In *no* instance should that space be left blank.
- (g) Port or place of loading: It is important that the correct port or place of loading be inserted in the space provided.
- (h) Description of goods: Goods must be described in such a manner as to show their precise nature and in sufficient detail to enable them to be classified for tariff purposes.
- (i) Rate of Exchange: The rate of exchange is that applicable on the date of importation in the *Trinidad and Tobago Gazette*.

8. Purchase Tax: Purchase Tax is payable on the c.i.f. value of the goods plus import duty, if any.

UNIT OF ACCOUNT

1. The value of the unit of account used to express the specific rates of duty of the Common External Tariff shall be 0.395833 grams of fine gold.

2. The parity of the currency of a Member State in relation to the unit of account shall be the relation between the weight of fine gold corresponding to a unit of account and the weight of fine gold corresponding to the parity of such currency as declared to the International Monetary Fund. Provided that, where a currency has no fixed parity or where the rate of exchange of such currency is allowed to float beyond the margins fixed by the International Monetary Fund, the weight of fine gold corresponding to the parity of the currency shall be determined on the basis of its exchange rate for current payments against its intervention currency and the parity of such intervention currency as declared as the International Monetary Fund; or, in case the intervention currency is on a floating exchange rate, on the basis of the gold value of that currency as derived from its market value for current payments.

3. Where a Member State changes the parity of its currency, the specific rates of duty applied by that Member State in keeping with its obligations with respect to the Common External Tariff shall be adjusted in inverse ratio to the change in its currency.

4. Where the currency of any Member State is allowed to float beyond the limits laid down under the rules of the International Monetary Fund, the Member State concerned shall adjust the specific duties applied in its national tariff in keeping with its obligations in respect of the Common External Tariff in reverse ratio to the alteration in the value of its currency, provided that, a Member State may not make such adjustment if the exchange rate of its currency varies by less than 3 per cent on either side of its value on July 3 1973, or, in the case where adjustments have previously been made, on the date of the last of such adjustments.

5. If by a decision of the International Monetary Fund under Article 4, section 7 of its Statute there is a uniform proportionate change in the parity of all currencies then the weight of fine gold defining the unit of account shall vary in inverse ratio to such alteration. Provided, however, that where one or more Member State do not implement the decision of the International Monetary Fund, the Common Market Council shall examine the situation and shall decide on such measures as it considers necessary by majority vote.

**UNITS OF QUANTITY USED IN THE TRADE LIST AND
UNIT CODE NUMBERS**

<i>Unit</i>	<i>Code No.</i>
Number (no)	01
Pairs (pr)	02
Gallon (gal. or L. gal.)	09
Proof Gallon (P. gal.)	19
Kilowatt Hour (k. Wh.)	21
Kilogram (kg)	41
Litre (l)	42
Tonne	43
Hundred Containers (100 ct.)	44
Thousand Matches	45
Metre (m)	46
Square Metre (m ²)	47
Cubic Metre (m ³)	48
Metric Carats (crt.)	49
1000 Shingles (1000s)	51
Pack (playing cards)	52

The unit of quantity to be used for each item in the Customs Tariff and Trade Classification is shown opposite the classification of the item. The code number for each unit used must be inserted on the Customs documents.

The abbreviations for each unit name are shown in the brackets; no other form of abbreviation for unit names should be used on the Customs documents.

RECOGNISED DESIGNATIONS AND CODE NUMBERS OF COUNTRIES

NOTES

1. The number of the country as well as the name must be shown on the Customs documents.
2. If a country is not mentioned in this list the name only should be shown on the document.

<i>Country</i>	<i>Code No.</i>	<i>Country</i>	<i>Code No.</i>
A		C—Contd.	
Aden (now part of Yemen)	192	Canary Islands	101
Afghanistan	196	Cape Verde Islands	132
Alaska (U.S.A.)	080	Cayenne (French Guiana)	125
Albania	184	Cayman Islands	039
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America, United States of	080	Central African Republic (Central African Empire)	016
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Gibraltar	009	South	197
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Grenada	033	L	
Grenadines	026	Laos	170
Guadeloupe and Dependencies	088	Lebanon	187
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Guinea)	173		
(ii) Equatorial (Spanish)	101	M	
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H		Mali (formerly Sudan)	155
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P		South-West Africa (Namibia)	012
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Panama	160	Spanish Sahara	067
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Paraguay	157	Sri Lanka (Ceylon)	007
Peninsula States (Kuwait, Qatar, Trucial, Oman, Muscat)	059	St. Barthelemy	088
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Peru	167	St. Kitts-Nevis	042
Philippines	152	St. Lucia	035
Poland	146	St. Martin:	
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CHAPTER 78:01

105/1947

***CUSTOMS REGULATIONS**

made under section 263

PRELIMINARY

Citation.

1. These Regulations may be cited as the Customs Regulations.

Definitions.

2. In these Regulations—

“Common Market rate of duty” has the meaning given in section II of the Act;

“Common External Tariff” means the tariff set out in the First Schedule to the Act.

PART I

FORMS

Forms [5/1955]
Schedule I

3. Specimens of the Customs Forms referred to in these Regulations by the Letter C and a number are contained in Schedule I. The Comptroller may by Notification amend the Schedule by altering, replacing or cancelling any form.

Printing of
forms.

4. All forms shall be printed by and obtainable from the Government Printer unless in any particular case the Comptroller approves the printing by any other person.

Completion of
forms.

5. Every person required or permitted by the Customs Laws to submit any of the said forms to the Comptroller or proper Officer shall first complete the same by writing thereon in the prescribed manner all the particulars indicated in the form or required thereby, including his signature in the place reserved for

*Since the 1950 edition, these regulations have been amended by the following:— G.N. 59/1951, 152/1951, 211/1951, 5/1952, 111/1952, 174/1952, 4/1953, 11/1953, 5/1955, 155/1955, 19/1956, 45/1957, 44/1957, 194/1957, 158/1959, 44/1960, 29/1961, 91/1961, 95/1961, 93/1961, 4/1962, 73/1962, 19/1962, 94/1967, 132/1970, 246/1971, 248/1971, 185/1972, 197/1974, 58/1975, 60/1975, 132/1975, 112/1976, 130/1976, 76/1978, 188/1978, 42/1979 and 54/1980.

his signature, or otherwise as the Comptroller or proper Officer may direct, as well as all other particulars specifically required by the Customs Laws or by the Comptroller or proper Officer. Every such person shall make and subscribe on the form such declarations in regard to the goods or matters therein referred to as the Comptroller or proper Officer may require.

6. The particulars contained in every form or document submitted by any person doing business with the Customs shall be printed, typed or written thereon legibly in ink or other indelible material, and every alteration made in any form or document prior to its submission to the Comptroller or proper Officer shall be made in such manner as to leave the error as well as the correction legible. Every such correction shall be initialled and, if required by the Comptroller or proper Officer, dated by the person making the correction.

Forms to be legibly completed and corrections initialled.

7. Any proper Officer may refuse to accept or to act upon any form or other document submitted to him unless the requirements of the Customs Laws in relation thereto have been duly observed.

Officer may refuse forms.

8. In all totals of values, duties, rents and other charges contained in customs forms and other documents fractions of a cent shall be disregarded for purposes of payment.

Fractions of a cent to be disregarded.

PART II

ARRIVAL OF AIRCRAFT AND SHIPS

9. The master of every steamship (or of any other ship specially allowed to report after bulk is broken) arriving in the waters of Trinidad and Tobago shall unless the Comptroller otherwise directs present to the Customs Boarding Officer or other proper Officer the report of the ship's stores, crew's store list, and of any packages or parcels for which no bill of lading has been issued in the forms C1, C2 and C3 respectively immediately such Officer boards the ship, and shall point out to him the location of all such stores, and produce to him all such packages and parcels, and comply with any instructions which the Officer may give regarding the landing, entry and delivery of any such packages and parcels.

Forms to be presented to Boarding Officer.

Forms C1, C2, C3.

10. The master of a ship required to report before bulk is broken may, if permitted by the proper Officer, make report of

Boarding of ship required to report before bulk is broken.

the stores and of any packages or parcels for which no bill of lading has been issued on the cargo, report in the manner and giving the particulars required by such Officer, in the form required by regulation 14, but if not so permitted shall report the stores and the packages or parcels for which no bill of lading has been issued in the manner set out in regulation 9. The master shall produce to the proper Officer all such stores, packages and parcels, and shall comply with any instructions which the proper Officer may give regarding the landing, entry and delivery of any such packages and parcels.

List of high
duty and
restricted
goods.

11. The master of every ship as aforesaid shall, in addition to complying with regulation 10, deliver to the proper Officer on request a list of all spirits, wines, tobacco, cigars, cigarettes, firearms, ammunition, animals, plant material, and of all goods the importation of which is restricted as well as of any other goods required by the proper Officer to be listed, being part of the stores of such ship, and shall sign every such list.

Sealing of
surplus stores.

12. All stores which are required for the use of the master, officers, crew and passengers while an aircraft or ship is in port shall be separately produced to the Customs Boarding Officer or other proper Officer, who may either approve of the quantity produced, or require a portion or the whole of such stores to be placed under seal. All other stores shall be sealed by such officer. Should the quantity of stores unsealed prove insufficient, application for the unsealing of further stores shall be made to the Chief Preventive Officer, Boarding Officer or other proper Officer, who shall release such quantity as he may in his discretion consider necessary, and reseal the remainder; but the Customs Boarding Officer or other proper Officer may permit any stores to remain unsealed where he is satisfied that due precautions will be taken against the smuggling of the stores so left unsealed.

Assistance to
boarding crews.

13. The master, officers, and crew shall give all possible assistance to Officers and Guards engaged in rummaging an aircraft or ship.

Report of ship.
Form C4.

14. The report of every ship shall be in the form C4 and shall be presented in duplicate to the proper Officer at the port where such ship first arrives in Trinidad and Tobago or elsewhere as the Comptroller may in any special circumstances allow.

15. The report of the cargo of every aircraft and of its stores shall be in the forms C5 and C71, and shall be presented in duplicate to the proper Officer at the port or place where such aircraft first arrives in Trinidad and Tobago or elsewhere as the Comptroller may in any special circumstances allow.

Report of aircraft.

Forms C5 and C71.

16. The master of every aircraft or ship shall immediately upon demand made to him by the proper Officer deliver to him a list of all cargo consisting of spirits, wines, tobacco, cigars, cigarettes, ganja, explosives, petroleum products and any other articles which may be required to be deposited on arrival in a State Warehouse or other special place of security.

List of goods for State Warehouse.

17. Aircraft and ships having on board no goods other than stores and the personal baggage of passengers shall be reported "in ballast".

Aircraft and ships in ballast.

18. The contents of every package and of all cargo in bulk intended for discharge in Trinidad and Tobago, including packages and cargo for transshipment, shall be reported in accordance with the description thereof contained on the relative bill of lading; but the contents of all packages containing rum, other spirits, wines, tobacco, cigars and cigarettes shall be specifically reported as such; and further all goods the importation of which is restricted shall be reported with sufficient clearness to indicate the precise description of the goods.

How cargo to be reported.

19. In the case of ships other than steamships, all cargo, whether consigned to Trinidad and Tobago or not shall be reported in the manner described in regulation 18.

Report of cargo of ships other than steamships.

20. In the case of aircraft and steamships, cargo remaining on board for exportation in the same aircraft or ship and consisting of goods, the importation of which into Trinidad and Tobago is prohibited or restricted, or consisting of rum or other spirits, wines, tobacco, cigars or cigarettes shall be specifically reported in the manner described in regulation 18, but all other such cargo shall be reported as "General cargo remaining on board for exportation".

Cargo "in transit".

21. Where the report contains particulars of cargo which has been previously reported in Trinidad and Tobago by the same aircraft or ship, and over-carried and returned on such aircraft or ship, such cargo shall be separately reported under the heading "cargo reported on (date) and over-carried".

Cargo over-carried and returned.

Particulars to
be given in
report.

22. The report of every ship exceeding 60 tonnes burden shall show the weight or cubic measurement of the cargo reported according to each bill of lading, and shall contain a declaration that such weight or measurement is the weight or measurement according to which freight has been charged or, if no freight has been charged, then the quantity or measurement of freight charged or chargeable for the like kind of goods. The totals of such weights and measurements shall be shown at the bottom of each page of the report, and summary of the totals of each page shall be shown on the last page of the report, on which the total tonnage shall be stated in words in length.

Statement of
intention to
discharge
alongside quay,
etc.

23. If the master of a ship intends to discharge cargo or passengers alongside any quay, jetty or wharf, a statement to that effect shall be contained in the report.

Amendment of
report.

Forms C7, C8.

24. Where goods are found to be discharged in excess of or short of the report, the master or his agent shall make written application to the Comptroller for permission to amend the report. Such application shall be in the form C7 or C8, as the case may require, and shall explain the reason for all excesses and shortages. However, if after having reported cargo to be landed, it is desired to clear an aircraft or ship without landing a part of such cargo, the application to amend the report shall in respect of such part state only that it is desired to retain the same on board for exportation. Before the Comptroller gives permission for the report to be amended, the master or his agent shall further satisfy him in the case of goods found to be short either—

- (a) that the goods were not loaded; or
- (b) that they have been discharged and landed at some previous port; or
- (c) that they have been over-carried and landed at a subsequent port; or
- (d) that having been over-carried, they have been returned and landed in Trinidad and Tobago on the return voyage or by some other aircraft or ship which has loaded them at the port to which they had been over-carried.

Loading
licence.

Form C14.

25. Where a loading licence (form C14) is granted to the master of an aircraft or ship proceeding to a port or place in Trinidad and Tobago other than the port where the report of such aircraft or ship is or ought to be made, and having no cargo to discharge at such other port or place, no further permission to depart to the

ports or places for which a licence has been issued shall be required.

26. Save as provided in regulation 25, the master or agent of every aircraft or ship intending to proceed to a port or place in Trinidad and Tobago other than the port where the report of such aircraft or ship is or ought to be made, or to any subsequent port or place in Trinidad and Tobago, shall, before proceeding thither, submit to the proper Officer an application in the form C12, and, upon being granted permission in writing under the hand of the proper Officer thereon, may proceed, subject to the directions and conditions therein expressed. The application shall contain particulars of any cargo remaining on board for exportation as described in regulations 19 and 20.

Permit to proceed to another port to discharge.

Form C12.

27. Where it is desired to discharge any cargo remaining on board an aircraft or ship from the inward voyage at a port or place other than the port where the report of such aircraft or ship is or ought to be made, the master or his agent shall also submit to the proper Officer together with the application (unless such Officer otherwise allows) a copy of that part of the report relating to the cargo to be discharged at each such other port or place.

Copy of report of cargo to be discharged coastwise to be submitted with application.

28. Where it is desired to load coastwise cargo to be discharged at any such other port or place, the master or his agent shall also submit a cargo book in the form C52 containing particulars of the goods to be carried coastwise, and shall keep such cargo book and account for the goods entered therein and produce it to the proper Officer as if such aircraft or ship were a coasting ship subject to the requirements of Part IX of the Act.

Coasting cargo book.

Form C52.

29. Where any part of the cargo imported in an aircraft or ship remains undischarged, the specific permission of the proper Officer shall be obtained before any cargo is loaded for carriage coastwise or for exportation.

Permission to load prior to discharge.

30. Where the master of an aircraft or ship or his agent desires to discharge cargo at a place other than an approved place of unloading the application in the form C12 shall be submitted to the proper Officer in time to permit of the necessary arrangements being made. Before any such application is granted, all the goods intended to be unloaded shall be entered by the importer.

Ship proceeding coastwise to discharge.

Form C12.

PART III

ENTRY, UNLOADING AND DELIVERY OF CARGO

Particulars to be shown on entries.

31. All entries and shipping bills shall show the particulars of all goods according to the Tariff and Trade Classification contained in the Schedules to the Act, the tariff heading numbers being quoted in each case.

Number of packages to be stated.

32. The total number of packages on every entry and shipping bill shall be stated in words at length.

Alternative rates of duty.

33. Where the tariff provides alternative rates of duty for any article, the entry or shipping bill relating thereto shall show on the face thereof the amount of the duty chargeable at the rate to which such goods are liable, and on the reverse side thereof the amount of duty chargeable at the ineffective alternative rate under the heading "alternative calculation (no charge)".

Certified entries.

34. Where an importer or exporter has entered and paid duty on any goods and has not received or shipped the goods, as the case may be, in pursuance of the relative entry or shipping bill, he may in any case where for the purpose of the Customs Laws the goods are required again to be entered, obtain from the proper Officer a certificate on the appropriate entry or shipping bill that duty has been paid on a previous entry or shipping bill.

35. In every Declaration case mentioned in regulation 34, the importer or exporter shall make on the entry or shipping bill which is to be certified, a declaration as follows:

"I declare that duty amounting to (in figures and words) has been paid as per duty entry (shipping bill) No. dated per s.s. , and that no refund of duty has been claimed by or paid to me in respect of the same".

Import entries.

36. (1) The entries required to be made for imported goods other than transhipment goods shall be in one of the following forms:

Forms C19, C20, C21, C22, C23, C72, C73.

C19—Entry for free goods.
C20—Duty Entry *ex Ship*.
C21—Bill of Sight.

- C22—Entry for warehousing.
- C23—Deposit Entry.
- C72—Want of Entry Slip.
- *C73—Petroleum Entry.

(2) Import entries shall be submitted in triplicate, those in the forms C19, C20, C21, C23 and C27 to the proper Officer at the Custom House, and those in the form C22 to the Officer in charge of the State Warehouse at Port-of-Spain and to the Principal Officer of Customs at other ports, and entries in the form C19 on which no revenue is to be brought to account shall be submitted in duplicate.

(3) In the absence of entry by the importer of goods that are required to be warehoused upon first importation, the Master or his agent shall pass a Want of Entry Slip—

Form C72.

(a) in the case of an importing steamship, immediately upon the landing of the goods; and

(b) in the case of other ships or aircraft, before the goods are unloaded,

and shall convey all such goods immediately upon being landed, subject to any directions by the proper Officer, into a State Warehouse.

37. (1) The importer of any goods shall at the time of making entry, or within such period thereafter as the Comptroller may in special cases allow, produce a declaration in respect of the goods duly completed in such form as the Comptroller may require, and shall give such further particulars as the Comptroller may think necessary for a proper valuation and account of the goods in such form as the Comptroller may direct.

Entry for goods.

Forms C75, C76, C77.

(2) The importer of any goods shall deliver to the proper Officer an invoice thereof and combined Certificate of Value and Declaration of Origin in the form prescribed for use under the regulations governing the entry of goods under the Common Market rate of duty.

38. The importer shall produce at his premises or elsewhere, as the Comptroller may appoint, to the proper Officer upon demand any books of account or other documents of whatever nature relating to the purchase, importation or sale of the goods.

All books, documents, etc., to be produced.

*Note—This form is to be used in lieu of Forms C19, C20 and C40 in respect of goods classifiable under chapter 27 of the Customs Tariff contained in the First Schedule to the Act. G.N. 128/1967.

entry a reference to the number of the other entry for such package.

Goods
reimported.

42. The Comptroller may require the full duties of customs to be paid upon the entry of any goods reimported into Trinidad and Tobago unless the importer, at the time of exportation of such goods had produced them to the proper Officer, and either had entered them prior to exportation on the appropriate shipping bill and complied with all the provisions of regulation 118, or, if exported by post, had obtained on a certificate of posting of the goods issued in the prescribed form by the proper postal authority the certificate of the proper Officer as to the examination of the goods at the time of posting.

Transshipment:
shipping bill
and bond.

Forms C24,
C62, C63.

43. In the case of goods intended for transfer from an importing to an exporting aircraft or ship the importer shall submit a transshipment shipping bill in triplicate in the Form C24 to the proper Officer at the Custom House at the port of discharge, together with a bond in the Form C62 or C63.

Transshipment:
procedure.

44. Before presentation at the Custom House, transshipment shipping bills shall be presented to the Officer in Charge of the export station, who shall indicate thereon that the entry outwards has been passed for the exporting ship or that the exporting ship has arrived, or alternatively, that the Assistant Comptroller or other proper Officer has granted an application (which such Officer shall attach to the shipping bill) to allow the goods to be put afloat pending the arrival of the exporting ship.

Non arrival of
exporting ship.

45. However where the exporting ship has not arrived and the cargo is to remain ashore pending its arrival, the shipping bill shall be presented for initialling to the Officer at the import station, instead of to the Officer at the export station.

Presentation of
transshipment
bills.

46. Transshipment shipping bills for goods entered in accordance with regulation 47 with the permission of the proper Officer for direct transshipment shall be presented to the Customs Boarding Officer or other proper Officer and no such goods shall be discharged from the importing ship until such Officer has given permission therefor.

Transshipment:
permission to
be granted.

47. Any person who desires to obtain permission to transfer cargo or stores direct from one aircraft or ship to another, to enter for transshipment goods which have been deposited in a customs area (whether or not the same have already been entered

for delivery within Trinidad and Tobago) or to keep goods intended for transfer from an importing to an exporting aircraft or ship in a customs area beyond the time when such goods, but for such permission, are required to be sent to the State Warehouse, shall submit to the Assistant Comptroller or other proper Officer a request for such permission in writing in such form as the Assistant Comptroller or other proper Officer shall require.

48. The declaration required in cases where the importer is unable for want of full information to make perfect entry of any goods shall be in the Form C21 (Bill of Sight) and at Port-of-Spain shall be made to the Assistant Comptroller or other proper Officer and at other ports to the Principal Officer of Customs.

Bills of sight.

Form C21.

49. The bonds used as guarantee of payment of duty (a) on goods imported for temporary use, (b) on perishable and other goods delivered in special circumstances with the permission of the Comptroller prior to payment of duty, (c) on goods landed at any port and removed prior to entry to another port or place, there to be entered and, (d) as the difference between the Common External Tariff and the Common Market rate of duty shall be in the Forms C54 to C56 respectively, and shall be presented to the Assistant Comptroller or other proper Officer at Port-of-Spain and to the Principal Officer of Customs at other ports.

Bonds to
Guarantee
payment of
duty.

Forms C54,
C55, C56.

50. Before any goods are removed under bond in the form C56 the importer shall present together with the bond an application in triplicate in the form C25 and receive thereon the written permission of the Assistant Comptroller or other proper Officer. Every such application shall include such particulars as the Assistant Comptroller or other proper Officer may require. No such goods may be removed except in accordance with the direction of the proper Officer at the port at which the goods are discharged.*

Permit to
remove goods
prior to entry.

Forms C25,
C56.

51. The permission required by section 83(a) of the Act for the unloading of any goods not required to be entered before unloading, unless previously given in writing by the Comptroller on application made to him by the agent of the aircraft or ship, shall be given by the Officer who first boards the aircraft or ship on arrival.

Permission to
unload.

52. All goods not required to be entered before unloading, shall, after being discharged at an approved place of unloading,

Certain goods
may not be
deposited in a
transit shed.

*As to goods removed in a coasting vessel, see regulation 59.

be forthwith removed and deposited in an approved building within the customs area, unless the Supervisor or other proper Officer at Port-of-Spain or the Principal Officer of Customs at any other port grants permission for such goods to be deposited in a transit shed; but the master or his agent shall cause mails to be landed only at the station appointed for that purpose.

Bad order list.

53. The master or agent of every aircraft or ship in which goods discharged in damaged condition were imported into Trinidad and Tobago shall in respect of each aircraft or ship submit to the Comptroller a bad order list in Form C6 containing particulars of all packages which have been discharged from the ship in bad order.

Form C6.

Landing account.

54. (1) In all cases where goods are permitted to be discharged from any ship prior to entry, the master or his agent shall, within twenty-four hours of completion of discharge of the cargo at any port, submit a landing account thereof to the proper Officer at the place of landing. Such account shall be a copy of the report amended in red ink so as to show all cargo landed in excess or short of the report, and shall contain a certificate under the hand of the master or his agent stating in words at length the total number of packages discharged, and the quantity and description of any cargo discharged in bulk. The account shall also indicate the disposition of all goods discharged.

Amendment of report on submission of landing account.

(2) If there are any discrepancies between the report and the landing account the master or his agent shall submit with the landing account an application to amend the report.

Subsequent amendments.

(3) Subsequent amendments to the report or landing account may be entertained by the Comptroller subject to such conditions, including the imposition of any lawful penalties that he may consider fit.

Delivery to be authorised.

55. No goods may be discharged from any aircraft or from any ship other than a steamship without the permission of the proper Officer, and no goods deposited on importation in a customs area may be removed therefrom, until the proper Officer has authorised delivery in writing on the delivery order or bill of lading.

Form C81.

Goods in hulks.

56. No goods having with the permission of the proper Officer been discharged into a hulk shall be discharged from the hulk save for such purpose, in such manner, and at such times, as may be permitted by the proper Officer on application made to him.

57. Where goods are discharged prior to entry and examination by the proper Officer into a vessel to be conveyed ashore and landed, the master or his agent shall sign and transmit with every shipment an account of the goods in the form C11. Before any goods may be discharged from the vessel into which they have been put to be landed, the account shall be delivered to the proper Officer at the place at which the goods are to be landed. No vessel as aforesaid having gone alongside an approved place of unloading may depart therefrom except with the permission of the proper Officer. Where any goods remain on board any such vessel permitted to depart as mentioned above the master thereof shall observe such directions as the proper Officer granting the permission shall give.

Goods conveyed ashore by drogher.

Form C11.

58. No other vessel, boat or launch may go alongside any vessel containing goods which have been put into it to be landed, save with the permission of the proper Officer nor may any person save with such permission enter such vessel.

No other vessel to go alongside loaded drogher.

59. Before any goods are discharged from an importing ship into a vessel to be landed at another port or place, the master or his agent shall submit to the proper Officer an application in the form C13 and obtain the permission of the proper Officer in writing thereon. All such goods shall be reported for discharge at the port at or nearest to which they are intended to be landed.

Permit to discharge into drogher for landing coastwise.

60. The conveyance of such goods shall be subject to any conditions which the proper Officer may impose and to the requirements of Part IX of the Act relating to the coasting trade, as well as to all other provisions of the Customs Laws relating to the entry, landing, examination and delivery thereof. However, where the goods have been entered prior to discharge from the importing ship, and the permission of the proper Officer has been obtained, they may, with the permission of the proper Officer at the port of landing, and on production to such Officer of the cargo book duly completed in accordance with Part IX of the Act, be delivered on landing, without further formality.

Conditions and requirements of carriage coastwise.

61. (1) Any person desiring to obtain a certificate of landing for any goods shall submit an application therefor in writing accompanied by the form C44 or by the form required by the authorities in the country desiring the certificate of landing.

Landing certificate. [27/42]

Form C44.

(2) A fee of 75 cents shall be paid for every Certificate of Landing issued in respect of any consignment of goods imported into Trinidad and Tobago.

Permit to
reload goods
landed in error.

62. Where any goods have been unloaded in error, the master of the ship or his agent shall make application in writing to the proper Officer at the place of unloading for permission to reload the goods, and obtain such permission in writing before removing the same from the place of unloading. He shall observe all conditions in regard to the removal and reloading of such goods as the proper Officer may impose.

Landing of
animals.

63. Where the importer of any animals has obtained the permission of the Technical Officer (Animal Health) and desires to land such animals before 9.00 o'clock in the morning of any day, he shall make application to the proper Officer in writing not later than 2.30 p.m. of the previous day, and deposit with such Officer the duty payable. In every such case the application shall contain an undertaking to enter and the importer shall enter the animals not later than 10.00 o'clock in the morning of the day on which the animals are landed.

Apparatus for
taking account
of certain
goods.

64. The importer of any cinematograph films or other goods of the quantity of which the examining Officer desires to take an account, and the quantity of which cannot conveniently be ascertained by the usual implements employed for ascertaining the quantity of goods, shall provide apparatus for the use of such Officer to enable him to take an account of the same.

Repacking of
slack bags, etc.

65. The importer of any goods contained in bags or other packages which on being landed are found to be slack or partly empty who desires to fill the same from other bags or packages entered on the same entry, shall make application on the form of entry to the proper Officer for permission to do so, and shall carry out all the instructions of such Officer for permission to do so, and shall carry out all the instructions of such Officer in regard to the filling of such packages and to the disposal of any resultant residue or empty packages.

Leaking
packages.

66. The importer of any goods contained in packages found leaking in any customs area, if the same have not been entered, shall at the request of the proper Officer deposit with the proper Officer, a sum sufficient to cover the duty thereon, and remove the goods forthwith from the customs area where they are deposited.

Packing goods
in bulk.

67. The importer of any coarse salt or other goods imported in bulk if required by the proper Officer shall pack the goods into bags or other packages of even net weights to the satisfaction of such Officer before the same are delivered from the customs area.

68. The importer of any calcium carbide or any other dangerous goods which are not subject to any other special regulations shall secure every package which has been opened or spitted for examination to the satisfaction of the proper Officer immediately upon the completion of the examination thereof.

Dangerous goods to be immediately secured after examination.

69. Where in exceptional circumstances the importer of any goods desires that the same shall be examined at his private premises, he shall make application therefor to the Comptroller in writing. Where in his discretion the Comptroller grants any such concession, the importer shall observe such conditions as the Comptroller may impose.

Examination at private premises.

70. Films entered as educational films shall not be delivered until the importer has furnished security either by the deposit of a sum equal to the duty payable on such films if found to be dutiable, or has entered into a bond in the Form C55 for the due production of a certificate from the Board of Film Censors certifying that such films have been passed by the Board as educational films.

Educational films.

Form C55.

71. Where any goods are delivered from any aircraft, ship or customs area to be transferred to an exporting aircraft or ship, and are not duly transferred and exported in the exporting aircraft or ship, the person entering the same shall forthwith cause them to be removed directly into the care of the proper Officer in charge of the importing aircraft or ship. However, where the goods have been removed into and remain in the care of the Officer at the Export station, the person entering the goods shall obtain from such Officer directions as to the manner and time of their removal and shall comply with any such directions as may be given; and where the goods have been put afloat the provisions of regulation 119 shall be observed.

Goods not exported after delivery.

72. Any person desiring to obtain a refund of the duty paid on any imported goods found at the time of examination by a Customs officer and before clearance to be damaged shall submit to the Comptroller an application therefor in the form C26 containing the particulars required thereby or indicated therein, together with such evidence as he shall require that the carrier or insurer of the goods has made an allowance to him in respect of the damage and of the amount of the allowance. Where any goods are found to be damaged prior to the payment of the duty thereon, the full duty shall be paid unless the importer, on application in writing establishes his right to an abatement in accordance with the Act.

Damage certificate.

Form C26.

Refunds due to
loss or
destruction.

Form C27.

Election of
breakage
allowance.

73. Any person desiring to obtain remission or refund of any duties payable or paid on goods lost or destroyed in accordance with the provisions of section 234 of the Act may make application in the Form C27 to the Comptroller therefor and submit with such application proof of the loss or destruction in such form as the Comptroller shall require.

74. Importers of bottled liquors and oil in lots of not less than five cases may at the time of the first entry in respect of the goods in any one consignment and before examination thereof elect to claim a combined shortage and breakage allowance in respect of the actual quantity found short or broken.

PART IV

CUSTOMS AREAS

Security of
buildings.

75. The proprietor of every customs area shall, unless the Comptroller on written application otherwise allows, cause all buildings therein to be secured to the satisfaction of the Comptroller at 4.00 p.m. on every day other than Saturday, Sunday or a public holiday and to remain closed until 7.00 a.m. on the next ensuing day not being a Saturday, Sunday or public holiday.

Deposit of
keys.

76. The proprietor shall immediately on closing any such building deposit the keys thereof in such place as the Comptroller shall provide for their security, the key of the locker in which they are deposited being retained in the possession of the proprietor. The proprietor shall also supply to the Comptroller duplicate keys of each lock to be placed in a sealed glass covered receptacle which may be opened by the Comptroller in any emergency necessitating his obtaining immediate access to the building. In addition to the buildings being so secured, the Comptroller may himself place locks thereon as he considers necessary.

Apparatus to
be provided by
proprietor of
customs area.

77. The proprietor of every customs area shall provide and maintain therein in good order and repair such office accommodation, scales, weights and weighing machines and other apparatus as the Comptroller may require for the use of Officers engaged in the examination of goods imported or exported.

PART V

LANDING AND LOADING OF PASSENGERS' BAGGAGE AND SHIPS' STORES

Permission to
discharge
passengers'
baggage.

78. Passengers' baggage shall not be discharged from any aircraft or ship or landed except with the permission of the proper Officer or by general permission of the Comptroller.

79. For the purposes of this Part the term "passengers' baggage" includes commercial travellers' samples, but otherwise does not include any articles intended for sale or exchange or any articles other than the personal and household effects of the passenger and his family, and any small articles imported by the passenger as gifts and duly declared as such. Baggage as herein defined need not be reported or entered.

What is
passengers'
baggage.

80. If the master of any aircraft or ship desires to land any surplus stores he shall make application for the purpose in writing to the Comptroller or Principal Officer of Customs according to the port at which the ship is lying, giving a full description thereof and specifying the number of packages and the quantity of each article, and the Comptroller or Principal Officer, as the case may be, may either permit the same to be entered for use within Trinidad and Tobago and landed in like manner as if the same were cargo, or he may permit the same to be landed and duty collected in like manner as if such surplus stores were passengers' baggage; Any member of a ship's company who is severing his connection with the ship at a port in Trinidad and Tobago may be given the same duty free privileges in regard to his baggage as are given to passengers: Members of a ship's company going ashore for a short period may be permitted to take ashore without payment of duty, tobacco, cigars, or cigarettes if duly declared to be for their own immediate consumption and not exceeding in quantity 25 grams in total per man, but no spirits or other dutiable goods shall be taken ashore without prior application and payment of duty as aforesaid.

Landing of
surplus stores.
Crew landing
with stores.

81. The master of any ship shall, while in port, report to the proper Officer the death of any livestock forming part of the ship's stores and obtain the permission of such Officer before disposing of the carcass.

Death of
livestock
aboard ship.

82. Unless the proper Officer otherwise allows no vessel other than a vessel holding a drogher's licence under the Droghers Act, or a drogher's boat licensed as such or a ship's boat or a boat belonging to the State, or a motor launch licensed under the Motor Launches Act, may engage in the landing or loading of passengers' baggage or ships' stores; but boats propelled by oars if licensed to carry passengers under the Harbours Act may also carry the baggage belonging to such passengers.

Certain boats
only may
convey
passengers, etc.
Ch. 50:07

Ch. 50:08

Ch. 50:06

83. All passengers, baggage or ships' stores which have been put into a vessel to be landed shall be conveyed direct and with-

Places where
passengers'
baggage, etc.,
may be landed.

out delay to and landed at the following places only:—

(a) In Port-of-Spain:

At the Custom House steps within nine metres thereof on either side or at such part of the Deep Water Quay as the proper Officer directs, or, in the case of passengers' baggage arriving in ships required to report before bulk is broken, at the Queen's Wharf or as the proper Officer requires.

(b) At San Fernando:

Within 45 metres of the Custom House on either side.

(c) At Scarborough:

On the pier.

Baggage, etc. to be delivered to Customs Officers on landing.

84. All passengers' baggage and ships' stores on being landed shall be taken direct and delivered without delay into the charge of the proper Officer at the nearest place appointed for the examination of baggage and may not be removed therefrom until they have been examined and passed and any duty payable thereon, paid to the proper Officer.

Who may handle baggage.

85. In Port-of-Spain, passengers' baggage landed anywhere other than at the Queen's Wharf shall be handled only either by the passenger himself or by a baggage porter duly authorised by the Comptroller to act as such, until it has been delivered from the place of examination with the permission of the Examining Officer. At the Queen's Wharf in Port-of-Spain and elsewhere, baggage shall be handled either by the passenger himself or by a person employed for the purpose either by the passenger or by the master of the ship or his agent.

Who may enter the Baggage Room.

86. No person may enter the Baggage Room or other place reserved for the examination of baggage except the proper Officers and the passengers to whom the baggage belongs and such other persons as may be specially permitted by the Comptroller to enter the Baggage Room or other place as mentioned above.

Examination and clearance of baggage.

87. The owner of any baggage brought into a Customs area shall immediately attend upon the proper Officer, answer all questions as the Officer may put to him, make such declarations in writing (including a declaration in the form C15) relating to his baggage as the Officer may require, thereupon forthwith pay to the proper Officer any duty that may be payable thereon, and forthwith remove his baggage from the Baggage Room. The

proper Officer may refuse to attend to any passenger until the whole of the passenger's baggage is presented to him in one place, or, where any baggage belongs to more than one person, unless all the owners thereof attend upon him together. Neither the Comptroller nor any of his Officers is liable for any loss or damage to any baggage which is not cleared as mentioned above.

88. No person may remove any baggage out of the charge of the proper Officer until such Officer has initialled or otherwise marked each package of such baggage, or, in the case of articles liable to duty, until the person has signed the copy of the receipt for the duty which is required to be retained in the possession of the proper Officer.

Baggage to be passed before removal.

89. The following articles if duly declared by an adult passenger shall be admitted free of duty, viz.—

Duty-free allowances to passengers.

- (a) wine or spirits not exceeding one litre in all; and
- (b) tobacco, not exceeding 250 grams;
- (c) cigars not exceeding fifty in number; or
- (d) cigarettes not exceeding two hundred in number.

If any passenger imports in his baggage any of the above-mentioned articles in any quantity exceeding those specified, duty shall be paid on the excess.

90. Tobacco, cigars, cigarettes, spirits and wines may be imported by steamship passengers in their baggage and cleared on payment of the duty payable and on their satisfying the proper Officer that the same are for their personal use and not for sale or exchange, if not exceeding the following quantities:

Quantities of spirits, wines and tobaccos passengers may import in baggage.

- Tobacco, cigars and/or cigarettes, 2.25 kilograms weight in all;
- Spirits, 18 litres in all; and
- Wines, 45 litres in all;

and such articles so imported by passengers in their baggage shall not be deemed to be goods prohibited to be imported. Any greater quantity of any such articles shall be deemed to be cargo and be reported and entered as such and must be contained in packages of the sizes or contents respectively referred to in section 39 of the Act.

91. Every passenger importing firearms or ammunition in his baggage shall write on an approved label in block characters his name and his address while in Trinidad and Tobago, the name of

Firearms of passengers.

the importing ship and the date, and shall deliver the same with the label securely attached thereto to the proper Officer to be retained until a licence or permit in respect thereof has been issued by the Commissioner of Police and Customs duty in respect thereof* has been paid or until application for permission to export the same has been made. Every such passenger shall be given by the proper Officer a receipt for the firearms or ammunition left in his charge.

Period in which baggage is to be cleared.

92. Baggage may not remain in a Customs area for more than ten days without the written sanction of the Comptroller. At the expiration of ten days or such longer period as the Comptroller may allow all baggage shall be deemed to be cargo and shall be dealt with in like manner as cargo remaining in a customs area for a period of ten days.

Where passengers' baggage may be loaded.

93. The baggage of passengers proceeding on board outward bound aircraft or ships shall be loaded from one of the places mentioned in regulation 84, or such other place as the proper Officer may allow, or, in the case of an aerodrome, from the place appointed for the examination of baggage, and if the proper Officer so requires shall not be loaded or put off to be loaded until it has been examined by him and shall be handled by the passenger or by such persons only as such Officer may approve.

Permit to ship stores.

94. The master of any aircraft or ship desiring to take on board duty paid stores otherwise than on drawback or stores not subject to duty, and the master of any ship of not less than thirty tonnes burden or of any aircraft desiring to take on board duty paid stores on drawback or duty free stores from warehouse or to tranship stores from one aircraft or ship to another shall present an application to the Boarding Officer or other proper Officer in the form C28. In the case of duty paid stores to be shipped on drawback he shall also produce a drawback debenture and shipping bill (the latter in triplicate) in the appropriate form C29, and, in the case of duty free stores to be taken on board from warehouse, the documents required by regulations 111 and 112. The loading or transfer of all stores shall be subject to the observance by the master or his agent of any conditions imposed by the proper Officer, and shall not commence until the application mentioned above has been granted.

Forms C28, C29.

*See Fire Arms Act (Ch. 16:01).

95. No stores shall be put on board any aircraft or ship on drawback or transferred from one aircraft or ship to another until bond* has been given in one of the forms C60, C61, C62 or C63.

Bond to ship stores.

Forms C60, C61, C62, C63.

96. All stores put on board on drawback or from a warehouse or transferred from one aircraft or ship to another or otherwise shall be produced to the proper Officer before being put on board, and upon being put on board (except in the case of ships of war) shall not be taken into use until the aircraft or ship has left Trinidad and Tobago, provided that duty paid stores on which no drawback is claimed may be taken into immediate use.

Dutiable stores to be produced.

PART VI

EMBARKATION AND DISEMBARKATION OF PASSENGERS AND OTHER PERSONS

97. Every person disembarking from any aircraft or ship which has arrived in Trinidad and Tobago and is not alongside any jetty, quay or wharf, shall proceed in a licensed drogher or ship's boat or a drogher's boat licensed as such, or a boat belonging to the State or a licensed motor launch, or a boat propelled by oars and licensed to carry passengers under the Harbours Act, by the most direct route to the place prescribed for the landing of baggage, or such other place as the Comptroller may in any special circumstances permit, and there disembark and proceed to the place appointed for the examination of baggage, or to such other place as the proper Officer may direct and there remain until he has received the permission of the proper Officer to leave the Customs area.

Disembarkation of passengers, etc.

Ch. 50:06.

98. Except as provided in regulation 97, every person disembarking from an aircraft or ship, which has arrived in Trinidad and Tobago shall proceed forthwith to the place appointed for the examination of baggage or to such other place as the proper Officer may direct and there remain until he has received the permission of the proper Officer to leave the customs area.

Passengers to proceed to Baggage Room.

99. The provision of regulations 97 and 98 shall apply to any person who has gone on board or alongside any aircraft or ship which has arrived in Trinidad and Tobago and who returns on shore.

Preceding regulations to apply to persons going on board, etc.

*See regulations 43 and 111.

[Subsidiary]*Customs Regulations*

Unauthorised landing of articles.

100. No person shall bring any article on shore from any aircraft or ship which has arrived in Trinidad and Tobago except such articles as he is expressly authorised to bring ashore by the Customs Laws.

Persons permitted to go aboard ships.

101. The following persons only are authorised to go on board any ship that arrives in Trinidad and Tobago, namely: the owner, master, officers and crew of such ship and the duly appointed agent of the owner or master and any person employed by the owner or master or his agent and proceeding on board with his authority, any State or Municipal employee or Consul acting in the execution of his duty, and any passenger, including a transit passenger, who has booked a passage on such ship for its outward journey. However, the Comptroller may, by permit in writing under his hand, authorise any other person to proceed on board any such ship on such days and at such times only as he shall specify in such permit; and further, the Comptroller may give general permission to any person or persons to proceed on board any such ship or ships. No permission given under this regulation has effect in any case where the master of the ship or his agent refuses to allow any person to board the ship.

Places from which persons may go aboard.

102. Every person intending to go on board any aircraft or ship that has arrived in Trinidad and Tobago shall proceed from one of the places prescribed for the landing of baggage (or, in the case of an aerodrome, from the place appointed for the examination of baggage) by the most direct route to such aircraft or ship, unless the proper Officer shall otherwise allow, on application being made to him.

Comptroller may enclose and restrict use of any place.

103. The Comptroller may cause to be enclosed or set apart by barricades or in any other manner any part of a Customs area or any other place at which persons may be authorised to land from or go on board any aircraft or ship arriving in Trinidad and Tobago and may cause to be posted notices at or in such enclosure or place so set apart indicating that only passengers and authorised persons are permitted to enter therein, and no person other than a passenger or person duly authorised by the proper Officer may enter any place so enclosed or set apart.

PART VII

LOADING, ENTRY OUTWARDS, LOADING LICENCES AND
CLEARANCE OF SHIPS

Entry outwards and certificate of rummage. Forms C9, C10.

104. The entry outwards required for ships shall be in the Form C9 and shall be signed on behalf of the Comptroller by the Officer

appointed to receive ships' reports, and in the case of ships other than steamships, on production of the proper Officer's certificate of rummage in the Form C10.

105. Loading Licences shall be in the Form C14. Such licences shall be issued in duplicate by the proper Officer on written application made by the master or his agent, and may be issued as a loading licence or special loading licence.

Loading
Licences.
Form C14.

106. The master or agent of every ship or aircraft departing from Trinidad and Tobago shall present the content required by sections 163 and 166 of the Act to the proper Officer at the Custom House. Such content shall be in the forms C16 (ship) or C5 and C71 (aircraft). The content of a ship other than a steamship shall first be presented to the Searcher for his signature.

Content

Forms C16, C5,
C71.

107. The content shall contain particulars of all goods shipped in accordance with the descriptions contained in the shipping bill for such goods. In the case of ships exceeding 60 tonnes burden the weight or cubic measurement of the cargo shall be shown in the manner described in regulation 22 relating to ships' reports.

Particulars
required by
content.

108. The particulars of all drawback, warehoused or transshipment goods shipped either as cargo or stores shown in the account shall include a statement of the number of packages under each head in words at length.

Totals of
certain goods to
be shown.

109. Before any ship is cleared and authority for departure granted under the Act, the master or agent shall produce to the proper Officer the certificate in writing required by section 48(b) of the Port Authority Act*.

Port
Authority's
Certificate
required.
Ch. 51:01

110. (1) The account required by section 164 of the Act to be submitted by the master of a ship other than a steamship for the purpose of clearance shall be in the form C17 and shall be presented to the Searcher for signature and afterwards to the proper Officer at the Custom House at the final port of departure of the ship, together with all loading licences, shipping bills and the content mentioned in regulation 106.

Clearance for
ships other than
steamships.
Form C17.

(2) The clearance required by section 166(1) of the Act shall be in the form C18.

Clearance for
steamships.
Form C18.

*Note the further requirement of a Harbour Master's Certificate under section 27 of the Harbours Act (Ch. 50:06).

PART VIII

EXPORTATION OF GOODS

Forms for
exportation.

111. The forms to be used when goods are entered for exportation are entitled:

Forms C29,
C31, C32, C33,
C34, C35, C36,
C58, C59, C60,
C61, C74.

- C29 Drawback and Debenture Application.
- C31 Shipping Bill *ex* Warehouse.
- C32 Shipping Bill for local produce. Aircraft Bunkers.
- C33 Shipping Bill for local produce free of duty.
- C34 Shipping Bill for local produce liable to export duty.
- C35 Shipping Bill for goods re-exported and not liable to export duty.
- C36 Shipping Bill for goods re-exported and liable to export duty.
- C58 Bond for exportation.
- C59 General Bond for exportation.
- C60 Bond for shipment of stores.
- C61 General Bond for shipment of stores.
- C74 Petroleum Shipping Bill.

Drawback
shipping bill
and debenture.

112. Shipping Bills on which drawback is claimed shall be presented in triplicate together with an application on the relative form of debenture (C29) to the proper Officer at the export station.

Shipping bill *ex*
warehouse and
locker's order.
Form C31.

113. Shipping Bills for goods shipped from warehouse in the Form C31 shall be presented in duplicate to the Officer in charge of the warehouse together with the prescribed excise locker's order in duplicate.

Bonds.

114. All bonds shall be executed before the Assistant Comptroller or other proper Officer at the Custom House who may require that they be certified by the State Solicitor before accepting them. Before any bond is acted upon it shall be stamped with a stamp to the value of the appropriate stamp duty.

Shipping bills
for goods free
of export duty.
Forms C33,
C35.

115. Shipping bills in the Forms C33 and C35 shall be presented in duplicate to the proper Officer at the Custom House.

Shipping bills
for goods liable
to export duty.
Forms C34,
C36.

116. Shipping bills in the Forms C34 and C36 shall be presented in triplicate to the proper Officer at the export station.

Conditions
constituting
export

117. No goods entered under bond whether transshipment, warehoused, drawback or other goods, and no goods in respect of which duty has been deposited pending exportation or payment

of duty guaranteed in the event of non-exportation shall, except the Comptroller otherwise directs, be deemed to have been put on board an aircraft or ship or exported unless—

- (a) the goods have first been entered on the appropriate shipping bill or other form;
- (b) they have been produced thereafter and immediately prior to loading to the proper Officer for examination;
- (c) following examination the goods were forthwith conveyed to and put on board the exporting aircraft or ship and there produced upon demand to the proper Officer;
- (d) the master or other responsible Officer of the exporting aircraft or ship has certified on the shipping bill or other form that the goods have been received on board; and
- (e) particulars thereof are included in the content of the exporting aircraft or ship.

118. Before the owner of any goods or the master of any aircraft or ship or his agent unloads any goods which have been put into any aircraft or ship or into any vessel to be waterborne and subsequently loaded for exportation or use as stores or removes the same from the aircraft or ship or discharges them from the vessel into which they have been put, save and except into the aircraft or ship for which they have been or are intended to be entered, he shall make application to the Comptroller in the Form C37 and obtain the Comptroller's permission to unload the goods as mentioned above and shall thereupon discharge or re-land such goods in accordance with the directions of the proper Officer. All goods loaded under bond from warehouse shall on being unloaded be conveyed immediately into the care of the Officer in charge of the warehouse from which they were removed, unless the proper Officer otherwise directs.

Permit to re-land goods shipped for export.

Form C37.

119. For the purposes of section 158 of the Act, goods shall be deemed to be re-entered for exportation if the exporter in the presence of the proper Officer makes a written request on the shipping bill on which the goods were originally entered that the goods may be shipped by some other named aircraft or ship which has arrived or has been entered outwards; but where a part only of the goods originally entered is shipped in accordance with a shipping bill, a fresh shipping bill shall be passed for the remainder of such goods.

Goods short shipped to be re-entered for exportation.

PART IX

WAREHOUSING

Alterations or additions to private warehouse.

120. The warehouse-keeper of any private warehouse shall not make any alteration or addition thereto without first obtaining the written permission of the Comptroller.

Private warehouse—locks and apparatus.

121. The provisions of regulations 76 and 77 apply equally to the warehouse-keeper of a private warehouse as they apply to the proprietor of a building in a Customs area.

Charges for whole-time officer in private warehouses. [95/1961, 94/1967, 246/1971, 60/1975, 78/1978]

122. (1) In any case where the Comptroller considers it necessary to provide one or more whole-time officers to have the charge and supervision of any private warehouse, the warehouse-keeper shall pay to the Comptroller for the use of Trinidad and Tobago a sum equal to the salary or salaries actually received by such Officer or Officers. Where more than one Officer is in charge the maximum payable in respect of the Senior Officer shall be \$2,093.00 per month and in respect of each other Officer \$1,821.00 per month; and where only one Officer is in charge the maximum amount payable shall be \$1,821.00 per month.

(2) The warehouse-keeper shall also pay any reasonable charge claimed by the Comptroller in respect of transportation expenses or subsistence allowance (or both) of such Officer or Officers when the private warehouse is at a distance of more than 1610 metres from the Custom House.

Charges for part-time officer in private warehouses. [95/1961, 94/1967, 246/1971, 60/1975, 78/1978]

123. (1) In the case of a private warehouse which is not required to be opened every day, the Comptroller may arrange for supervision to be exercised by Officers appointed by him and paid by the day. In any such case, the warehouse-keeper shall pay to the Comptroller for the use of Trinidad and Tobago, a sum of \$10.50 for each hour or part of an hour during which the warehouse is kept open on any day, subject to a minimum charge of \$21.00 per day, and also pay any reasonable charge claimed by the Comptroller in respect of transportation expenses or subsistence allowance (or both) of any such Officer when the private warehouse is at a distance of more than 1610 metres from the Custom House.

(2) The Comptroller may where application is made by two or more warehouse-keepers whose warehouses do not open every day, make arrangements for appointing one or more Officers to be in charge of and supervise such warehouses and apportioning between such warehouse-keepers the sums payable under regulation 123(1).

124. (1) Goods entered to be warehoused shall be removed by the person entering them by the most direct route or otherwise as the proper Officer may direct and without delay from the customs area in which they have been deposited on importation to the warehouse for which they are entered and there delivered into the custody of the Officer in charge of the warehouse.

Removal of
goods for
warehousing.

(2) Goods warehoused shall be examined immediately upon receipt into warehouse. When the goods are examined on the day of warehousing no charge shall be made. Where the importer fails to attend or to cause his duly authorised clerk to attend and prepare the goods for examination and close the packages immediately thereafter on the day of warehousing, or as soon thereafter as the Officer in charge of the warehouse requires, he shall forthwith pay to the Comptroller the sum of fifty cents in respect of each package warehoused for each day after the goods are warehoused (including the day of warehousing) up to but exclusive of the day when he attends or causes his duly authorised clerk to attend as mentioned above.

Examination of
goods on
receipt into
warehouse.

125. No goods may be removed from any customs area to a warehouse or from one warehouse to another warehouse or to a customs area at any later time than will permit the same to be received at the warehouse or customs area to which they are to be removed before 4.00 o'clock in the afternoon unless the Comptroller in any special circumstances otherwise allows.

Hours of
receipt of goods
in warehouse.

126. Goods removed under the foregoing regulations shall be conveyed under such conditions and supervision and in such vehicles or by such means only as the proper Officer permits.

How goods for
warehouse may
be conveyed.

127. Goods consisting of liquids which the importer desires to convey to an Excise Warehouse for blending with locally made spirits may upon being entered for warehousing and subject to the directions of the proper Officer be conveyed direct to the Excise Warehouse.

Warehousing of
imported
liquids used for
blending with
local spirits.
[174/1952]

*128. All ganja imported into Trinidad and Tobago shall be warehoused in the State Warehouse at Port-of-Spain and shall not be delivered therefrom except under the following conditions:

Warehousing
and delivery of
ganja.

(a) the ganja shall be packed in separate packets of such weights as the Comptroller may direct;

*Note that the Narcotic Control Ordinance No. 27 of 1961, makes it an offence to import ganja except under a licence issued by the Minister under that Ordinance.

- (b) each packet shall be securely sealed by the importer to the satisfaction of the proper Officer; and
- (c) before any ganja is put into packages, it shall be duly entered for consumption in Trinidad and Tobago and the full duties of customs paid thereon.

Goods which may not be warehoused.

129. If any goods entered to be warehoused are found by the Officer examining them to be insecurely packed, or to consist of goods required to be duty paid on first importation or to be goods which in his opinion may be injurious to other goods in the warehouse, he may refuse to permit such goods to be warehoused, whereupon the warehousing entry shall be deemed void, and the goods shall be deemed to be unentered and, if they have been removed from the customs area, they shall be returned thereto without delay by or at the expense of the owner, unless the Comptroller allows them to be entered for use within Trinidad and Tobago forthwith. All goods, the landing or importation of which is prohibited or restricted and which are landed or imported into Trinidad and Tobago shall be forwarded to a State Warehouse and dealt with according to Law: Provided that the Comptroller may permit such goods to remain in a customs area for such period as he considers proper.

Rents and charges on warehoused goods.

130. All rents and charges on warehoused goods shall be paid to the Comptroller within such time after the 30th June, and 31st December of each year as he may direct, and any rent or charges due when the goods are to be delivered from the warehouse shall be paid before delivery. However, the Comptroller may in his discretion defer the collection of the rent and charges due upon any goods entered by the agents of a ship for want of entry or upon any goods which on the dates mentioned above in any year have been warehoused for less than nine months until such goods are about to be delivered or (in the case of want of entry) are sold by him in accordance with the provisions of the Act and the President may in his discretion remit or reduce the rent or charge due on any goods in any case where he considers it expedient to do so.

Repacking of warehoused goods.
Form C38.

131. Before any warehoused goods are repacked the owner shall submit to the proper Officer in duplicate a request to repack in the Form C38 containing the particulars required thereby and signed by the owner.

Comptroller may refuse or impose conditions for warehouse operations.

132. The Comptroller may refuse to grant any application to repack warehoused goods or may permit repacking, including bottling, blending and mixing of goods, subject to such conditions as he may specify.

133. The grant of permission to repack warehoused goods shall be conditional upon the owner of such goods observing all the requirements of the proper Officer, including any requirements in regard to opening, removing, marking, stacking, sorting, weighing, measuring and closing the packages in which the goods to be repacked are or are to be contained, and as to the disposal and clearance on payment of duty on any part of such goods.

Conditions for repacking.

134. Upon the receipt of the original request to repack containing the Cashier's or other proper Officer's receipt for the rent and charges due, the Officer in charge of the warehouse shall make arrangements for the supervision of the repacking operation.

Rent, etc., to be paid before repacking is permitted.

135. An account of the goods as found on completion of any repacking operation shall be certified upon the request of the owner by the Officer in charge of the warehouse in such form as may be most convenient, and a copy thereof given to the owner.

Account of goods on repacking.

136. Where the owner of any goods deposited in a warehouse desires to transfer the goods to another person, he and the person to whom it is desired to transfer the goods shall each complete and sign in the appropriate places a form of transfer in the Form C39.

Transfer of warehoused goods.

Form C39.

137. Before any goods may be delivered from a warehouse for use in Trinidad and Tobago, the importer shall complete and submit to the proper Officer a duty entry *ex*-warehouse in triplicate in the Form C40.

Entry *ex*-warehouse for goods liable to duty.

Form C40.

138. No person may enter for consumption within Trinidad and Tobago any goods which have been entered for exportation unless he has first applied to and received from the Comptroller permission so to enter such goods.

Goods entered for export.

139. Before any goods are removed from a warehouse for re-warehousing, the owner shall complete and submit a request note and bond to the proper Officer in the appropriate forms numbered C41 and C64 or C65, namely—

Forms required in removal of warehoused goods.

C41 Request for and advice of removal of warehoused goods;

Forms C41, C64, C65.

C64 Bond for removal of warehoused goods;

C65 General bond for removal of warehoused goods.

140. Goods delivered for removal from one warehouse to another warehouse or from a warehouse to a customs area shall be removed by the owner or his agent by such means, at such

Conditions of removal.

times, and subject to such conditions as the proper Officer may direct and without delay from such warehouse to the place to which the goods are to be removed and there delivered into the custody of the proper Officer.

Bonds for
exportation of
warehoused
goods.
Forms C58,
C59, C60, C61.

141. Before any goods are delivered from a warehouse for exportation or shipment as stores, the owner shall enter into a bond in one of the Forms C58 to C61.

Bond for
payment of
rent.

142. The Comptroller may in his discretion permit any approved person to enter into a bond for payment of warehouse rent in cases where he is satisfied that the time occupied in the process of payment of rent prior to the delivery of any goods from a warehouse would seriously incommode such person. The bond shall be in the Form C66.

Form C66.

Warehoused
goods to be
properly
packaged.

143. The owner of any warehoused goods shall maintain the packages in which they are contained in a proper state of repair. The Comptroller may, in the event of any package becoming unserviceable, transfer the goods contained in such package to another package, and the owner of such goods shall pay to the Comptroller all expenses in connection therewith.

PART X

AUCTION SALES OF GOODS

Auctioneer's
bond.
Form C69.

144. Where under the Customs Laws any goods are sold by auction, the auctioneer shall enter into a bond in the Form C69 in a sum sufficient to cover the value of the goods to be sold; but where the auctioneer is an Officer of Customs no bond shall be required.

Conditions of
sales by
auction.

145. Before any sale as mentioned above commences, the auctioneer shall announce that the bids taken will be exclusive of duty and any rent and charges due to the State, and that any goods sold but not cleared within 14 days from the day of sale will be forfeited according to law. As each lot is put up for sale, he shall announce the amount of rent and charges due and the amount of duty payable, which amounts shall be paid in addition to the amount of the accepted bid.

Auctioneer to
certify Sale
Book.

146. On the conclusion of any sale as mentioned above, and before leaving the place where the sale takes place, the auctioneer shall give a certificate or correctness in the Auction Sale Book of the particulars of the sale recorded therein, or, in

the case of dispute, shall forthwith record full particulars of the matter in dispute in the Auction Sale Book.

147. When the auctioneer receives the amount of the purchase price, he shall make and sign an order to the Officer in charge of the warehouse to deliver the goods. The purchaser of the goods shall present the order to the Officer in charge of the warehouse, and pay to the cashier the amount of the duty, rent and charges due. On production of the cashier's receipt for the same, and on surrender of the delivery order (if in order) and on giving a receipt for the goods in the Auction Sale Book to the Officer in charge of the warehouse, the purchaser may take delivery of the goods from the warehouse.

Delivery of
goods sold at
auction.

148. The auctioneer shall deliver to the proper Officer a full account of the goods sold and the prices realised within 21 days of the date of sale, together with the amount received by him for the goods, after deduction of a commission of $7\frac{1}{2}$ per cent of the proceeds and of all expenses of sale approved by the Comptroller.

Auctioneer's
account.

149. Any person entitled to receive any balance of the proceeds of a sale by auction shall make application to the Comptroller therefor in the Form C42 and shall produce therewith proof to the satisfaction of the Comptroller of his title to such balance.

Owner may
receive net
proceeds of
sale.
Form C42.

PART XI

GRANTING OF DRAWBACKS

150. Goods intended for drawback shall be presented for examination at one of the following places:

Places for
examination
and shipment.

(a) At Port-of-Spain—

(i) The Customs Office at Queen's Wharf;

(ii) That portion of King's Wharf between the eastern end of No. 1 Transit Shed and the western end of No. 8 Transit Shed in the King's Wharf Extension.

(b) At San Fernando—

At some portion of the Wharf lying between the Custom House and the north-eastern end of the Steamers' Warehouse.

(c) Generally—

At any other place at which the Comptroller may allow such goods to be presented for examination.

Refund
according to
actual
quantities.

151. No allowance shall be made for breakage, and drawback shall be payable according to the actual quantity of goods exported, or shipped as stores, as the case may be.

Minimum
drawback
payable.

152. No drawback shall be paid on any goods (other than locally manufactured cigarettes, provided for in regulation 158), unless the drawback claimed in respect of the goods entered on any one shipping bill or other document exceeds the sum of two dollars.

Certain
conditions
affecting
entitlement.
Production for
examination.

153. No drawback shall be paid—

(a) on any goods entered for exportation, or shipment as stores, unless they are duly produced to the proper Officer at the approved place of examination prior to shipment and also on board the exporting ship;

Goods to be
identical.

(b) in any case where the Comptroller certifies that he is not satisfied that any package or goods in respect of which drawback is claimed is identical with the particulars thereof contained in all entries, invoices or other documents relating to such goods, or in the case of imported goods, that the package containing the goods has not (except as permitted by law) been opened, or that the package or the goods have not been tampered with while within Trinidad and Tobago;

Goods to be
conveyed
direct.

(c) on any goods entered for exportation, or shipment as stores, unless the goods are conveyed direct and without delay from the place of examination on to the exporting ship except where in any particular case the proper Officer permits the goods to be kept in official custody at the expense of the exporter;

No drawback
payable on
goods of which
value has
depreciated.

(d) in respect of any goods entered for exportation, or shipment as stores, the value of which in the opinion of the Comptroller, on account of deterioration, has depreciated so as to render the goods unsaleable at a reasonable profit in Trinidad and Tobago, unless the Comptroller in his discretion in any special circumstances otherwise directs;

Samples for
testing.

(e) on any goods entered for exportation, or shipment as stores, unless the person presenting the same for examination furnishes the proper Officer with such samples as he may require for purposes of tests or otherwise, and duly assists such Officer in examining and taking an account of the same;

- (f) on any goods exported or used on board any aircraft or ship as stores unless the goods are exported or put on board as stores within 12 months of the date of importation thereof unless the President in any special circumstances directs that drawback be paid.

Goods to be exported within one year of importation.

154. The Comptroller shall refuse to grant drawback on any goods except the goods are entered in the content of the exporting ship, unless the omission is explained to his satisfaction.

Goods to be borne on content of exporting ship.

155. The notice of exportation contained in the shipping bill shall be duly stamped as required by the Stamp Duty Act.

Notice of exportation to be stamped. Ch. 76:01.

156. Save and except as provided below, a drawback of the full duties paid on the importation of any goods shall be granted on the re-exportation, or shipment as ships' stores thereof, subject to the following conditions and exceptions:

Drawback on ship's stores.

- (a) That the goods are not prohibited by any law or regulation from exportation or from the allowance of drawback.

Goods not prohibited.

- (b) That the goods at the time of importation are completely enclosed in packages to the satisfaction of the proper Officer, or, if not enclosed, consist of identifiable single units, or, if in bulk, are capable of measurement and/or identification and are measured and/or identified with the particulars shown on the import entry and on the invoices relating thereto.

Goods properly packed or identifiable units.

- (c) That all goods imported in packages are re-exported in the same unbroken packages in which they were imported unless such packages were opened and the contents dealt with in such manner as the Comptroller had directed or approved of in any particular case.

Goods in original packages.

- (d) That if in regard to any particular description of goods or any particular consignment the Comptroller so directs, each package or unit shall on importation be marked or secured prior to the delivery thereof to the importer in such manner as the Comptroller may require, and shall be kept so marked and secured until re-exported, or shipped as stores.

Packages secured on importation.

- (e) That the invoices are deposited with the Comptroller on importation and before the goods are delivered to the importer.

Invoices deposited.

[Subsidiary]*Customs Regulations*

All expenses borne by exporter.

(f) That all expenses for giving effect to these regulations are borne by the persons availing themselves thereof.

Drawback at lower rate of duty.

If in any case the rate of import duty payable on the like kind of goods on the date when any goods are exported, or shipped as stores is less than the rate of import duty actually paid thereon, then drawback shall be calculated according to the lower rate of duty.

Ship's stores on which no drawback payable.

157. No drawback shall be paid on the exportation, or shipment as stores, of any imported goods of the following descriptions:

Animals, living.
Eggs in shell.
Fish, fresh, including fresh fish in cold storage and turtle.
Fruit, fresh.
Hay and chaff.
Honey.
Leather, undressed.
Meat (chilled or frozen) including game and poultry.
Milk, condensed or otherwise preserved containing less than 8 per cent of butter fat.
Spirits—rum.
Tobacco, unmanufactured.
Vegetables, fresh, other than potatoes.

Drawback on cigarettes manufactured locally.

[194/1957, 19/1962, 73/1962, 188/1978].

158. A drawback shall be paid in respect of imported tobacco used in the manufacture of cigarettes within Trinidad and Tobago at the rate of \$6.28 per Kilogram by weight of cigarettes exported from Trinidad and Tobago, or shipped as stores, or deposited in a private warehouse pending exportation or shipment as ships stores, or delivery therefrom, free of duty, for any other purpose approved by the President; but no drawback shall be paid on any shipment of less than six kilograms of cigarettes so exported or deposited in a private warehouse.

Drawback on steel drums manufactured locally.

159. A drawback of the duties paid on the importation of steel used in the manufacture of steel drums for exportation shall be paid subject to the following conditions:

(a) Any person desiring to obtain a drawback of the duties paid on steel imported for the manufacture of steel drums, which are to be subsequently exported from Trinidad and Tobago, shall, on the importation of any steel to be used in the making of such drums, pay down to the Comptroller such sum as, in his

opinion, represents twice the duty upon such proportion of the steel as is to be used in the manufacture of drums for use within Trinidad and Tobago.

- (b) At the end of every calendar year the sum so paid shall be subject to adjustment as follows:
- (i) The manufacturer shall submit to the Comptroller a statement setting out such particulars as he requires including the number of drums manufactured, the number of drums exported, the amount of steel used in the manufacture thereof and the amount of the duties paid on steel used in their manufacture.
 - (ii) The manufacturer shall keep books made out in a manner and with sufficient particulars to enable the Comptroller to satisfy himself of the correctness of the said statement.
 - (iii) The manufacturer shall pay the expenses of checking the said statement and books and shall, if necessary, provide office accommodation and pay the whole or part of the salary of the Officer deputed for the purpose of checking the statement, books or any matter in connection therewith.
 - (iv) The Comptroller after satisfying himself of the correctness of the statement, shall calculate the amount of duty that should have been paid (at the full rate of duty for the time being in force) during the calendar year on such proportion of the steel as has not been used in the manufacture of drums for exportation, and shall refund to the manufacturer the difference between the sum paid under paragraph (a), and the sum so calculated.
 - (v) Should the amount of duty due exceed the amount paid under paragraph (a), the manufacturer shall pay to the Comptroller the amount of the excess.
 - (vi) The manufacturer shall enter into a bond to the satisfaction of the Comptroller to guarantee the fulfilment of sub-paragraph (v).

160. There shall be granted upon shirts made in and exported from Trinidad and Tobago a drawback of the duties paid in the

Drawbacks on shirts manufactured locally.

importation of the cloth used in the making of such shirts, subject to the following conditions—

Samples and particulars to be deposited on importation.

(a) Samples of every different description and quality of cloth to be used in making shirts for exportation on drawback shall be deposited by the manufacturer with the Comptroller, the width of the cloth and all particulars required by the Comptroller being stated on an adhesive label securely affixed to the samples and every such label shall be numbered with a separate number and dated and signed by the manufacturer.

Quantity of cloth used for each size to be notified.

(b) The number of metres and width of each description and quality of cloth to be used for each size of each kind of shirt must be notified by the manufacturer to the Comptroller, and approved by him, and the size, kind of shirt and reference number shall be indelibly marked on each shirt presented for exportation on drawback.

Average values to be fixed periodically.

(c) For the purpose of calculating the drawback on each size of each kind of shirt according to the width, description and quality of the cloth used, the Comptroller shall fix average values for the cloth used in the same by reference to paragraphs (a) and (b). The values so fixed shall be reviewed, and if necessary, new values fixed as soon as convenient after the 1st July in each year.

Packing for exportation.

(d) All shirts presented for exportation on drawback shall be packed singly in cellophane and the single shirts so packed shall be tied and sealed in bundles of one dozen. The bundles shall be packed in secure wooden boxes, and a packing list in duplicate shall be presented along with the export entry, the packing list being so made out that the classification and value of the cloth used in each shirt could readily be identified by reference to paragraphs (a), (b) and (c).

Comptroller may vary conditions.

(e) The Comptroller may in his discretion vary the conditions prescribed in paragraphs (a), (b) and (d) in cases where he is satisfied that such variation involves no risk to the revenue.

Similar conditions to apply to pyjamas, etc.

(f) The provisions of this regulation shall apply to pyjamas and such articles of clothing or underwear as the President may from time to time approve.

- (g) No drawback shall be paid on any cloth used in the manufacture of shirts, pyjamas, underwear or other approved articles of clothing unless the garments are exported within two years of the date on which duty was originally paid on the cloth used in their manufacture. [4/1952].

161. There shall be granted a drawback on hats made in and exported from Trinidad and Tobago of the duties paid by manufacturers on the hoods imported for making such hats, subject to the following conditions:

Drawback on hats manufactured locally.

- (a) An extra copy of the invoice and duty entry in respect of each importation of hoods shall be deposited with the Comptroller by the manufacturer.
- (b) For the purpose of calculating the drawback, the lowest value of hoods on which duty has been paid by the manufacturer during the three months preceding the date of exportation shall be used; but the Comptroller may vary the basis when he is satisfied that such variation involves no risk of loss of revenue.
- (c) Manufacturers shall maintain such records of all importation of hoods and all exportation of hats as may be prescribed by the Comptroller.
- (d) No drawback of less than \$8.00 shall be paid.

162. There shall be granted a drawback of the duties paid on imported materials used in the local manufacture of brooms and re-exported from Trinidad and Tobago, subject to the following conditions:

Drawback on brooms manufactured locally.

- (a) An extra copy of the invoice and duty entry in respect of all importations of materials used in the manufacture of brooms shall be deposited with the Comptroller by the manufacturer.
- (b) For the purpose of calculating the drawback, the lowest value of materials on which duty has been paid by the manufacturer during the six months immediately preceding the date of exportation shall be used; but the Comptroller may vary this basis when he is satisfied that such variation involves no risk of loss of revenue.
- (c) The manufacturer shall keep such records of all importations of materials and all exportations of brooms as may be prescribed by the Comptroller.

- (d) No drawback of less than \$12.00 shall be paid.
- (e) Any costs in connection with the checking of records and verification of the amount of drawback payable shall be borne by the manufacturer.

Drawback on shoes and handbags manufactured locally. [5/1952].

163. There shall be granted on shoes and handbags made in and exported from Trinidad and Tobago a drawback of the duties paid on the materials imported for making such shoes and handbags, subject to the following conditions:

- (a) The manufacturer shall provide to the satisfaction of the Comptroller a secure storeroom for the deposit of shoes and handbags manufactured by him for export and shall place a lock, of which he shall keep the key, on the door of the storeroom (below called an "approved storeroom"). Any Officer may place a lock, mark or seal on the door of the storeroom; and if such lock, mark or seal be wilfully opened, altered or broken by the manufacturer, his servant or agent, the manufacturer shall incur a penalty of one thousand dollars.
- (b) The manufacturer shall give twenty-four hours notice to the Comptroller of his intention to manufacture shoes or handbags for export, and shall lodge with him copies of the invoices and duty entries in respect of the materials he intends to use in such manufacture.
- (c) Before commencing to manufacture, the manufacturer shall produce all materials intended to be used in the manufacture of the shoes or handbags to an Officer for identification with the relevant invoice and duty entry as submitted in compliance with the provisions of paragraph (b).
- (d) The manufacturer shall furnish such information as the Comptroller may require with respect to the quantities of imported materials used in the manufacture for export of shoes and handbags.
- (e) When a manufacturer desires to deposit manufactured shoes or handbags in the approved storeroom prior to exportation, he shall make application in writing to the Comptroller for the attendance of an Officer for the purpose of taking an account of the

articles which he proposes to deposit in the storeroom. Such application shall state the quantity and description of the goods he intends to deposit.

- (f) Upon the taking of such account and deposit of such articles in the approved storeroom, drawback of duties shall be paid in respect of the articles so deposited and secured in the approved storeroom.
- (g) When goods deposited in an approved storeroom are required to be packed for exportation, sufficient notice of such operation shall be given by the manufacturer to the Comptroller, and the packing shall be done in the presence of the proper Officer. Packages prepared for export shall not be removed from an approved storeroom unless their contents have been verified by the proper Officer and secured by wire and plumb.
- (h) Any such packages for shipment shall be presented to the Shipping Officer at the Docks who will ensure that the wire and plumbs are intact as secured in the approved storeroom.
- (i) For the purpose of calculating the drawback, the lowest value of materials on which duty has been paid by the manufacturer during the six months preceding the date of deposit of the manufactured goods in the approved storeroom, shall be used: Provided that the Comptroller may vary this basis when he is satisfied that such variation involves no risk of loss of revenue.
- (j) The manufacturer shall keep such records of all importations of materials and all deposits in the approved storeroom and all exportations of shoes and handbags as may be required by the Comptroller.
- (k) All costs in connection with Customs supervision, the checking of records and verification of the amount of drawback payable shall be borne by the manufacturer.
- (l) No drawback of duties shall be paid under this regulation to any manufacturer where the amount of the drawback would not exceed \$8.00.

PART XII

COMMERCIAL SAMPLES (TEMPORARY IMPORTATION)

Duty to be
secured and
conditions
observed.

Form C54.

164. Commercial Travellers who import samples of dutiable goods and who desire to exhibit them in Trinidad and Tobago without payment of duty shall produce to the proper Officer duly authenticated invoices in duplicate, and may either deposit a sum equal to the duty on the samples or, if the Comptroller permits, may enter into a bond in the Form C54 for the payment of duty. Subject to the observance of these conditions and the re-exportation of the samples under customs supervision after due notice given to the proper Officer at the export station within three months or such further period as the Comptroller may in any special circumstances allow, no duty shall be charged on the samples, and the bond shall be cancelled, or the amount deposited refunded, as the case may be, on the certificate of the proper Officer that the goods have been re-exported. No samples imported under this regulation may be sold within Trinidad and Tobago except with the prior written consent of the Comptroller and subject to the payment of duty and the observance of such conditions as he may impose.

Definitions.
[58/1979].

165. In this Part—

“film” means a single positive cinematograph film of a width not exceeding sixteen millimetres;

“Officer” means the proper Officer of Customs and Excise;

“owned abroad” means owned by a person who in the opinion of the Comptroller is principally resident abroad and whose principal place of business is abroad or by a corporation incorporated abroad whose principal place of business is abroad;

“sample” means any article which is representative of a particular category of goods already produced or is an example of goods the production of which is contemplated, but does not include identical articles brought in by the same importer, or sent to a single consignee, in such quantity that, taken as a whole, they no longer constitute samples under ordinary commercial usage.

Importation of
goods without
payment of
duty.
[58/1979].

166. (1) Subject to this Part, where any goods, being a commercial sample or an advertising film, are imported into Trinidad and Tobago and the importers satisfy the Comptroller that—

- (a) the goods are owned abroad;
- (b) the goods—
 - (i) being a commercial sample, is imported solely for the purpose of being shown or demonstrated free of charge in Trinidad and Tobago to prospective customers for soliciting orders for goods to be supplied from abroad; or
 - (ii) being an advertising film, consists essentially of photographs (with or without sound track) showing the nature or operation of any product or equipment, already produced or to be produced abroad, which is offered for sale or hire from abroad and its qualities cannot be adequately demonstrated by samples or catalogues, and the film is only suitable and intended for exhibition free of charge to prospective buyers or hirers of the product or equipment forming the subject matter of the film, and to the general public in Trinidad and Tobago;
- (c) the goods are intended to be re-exported;
- (d) the goods are capable of identification on re-exportation; and
- (e) this Part and such other conditions as may be imposed by the Comptroller are and will be complied with,

the goods may be delivered without payment of duty, and duty shall not be payable so long as the Comptroller continues to be so satisfied.

(2) No film may be delivered without payment of duty, if it is imported in a packet which contains more than one copy of such film or if it forms part of a large consignment of such copies.

167. The importer shall at the time of importation—

- (a) produce the goods to the Officer for examination;
- (b) deposit in accordance with the Officer's directions such sum of money or other security as the Officer may require to secure the duty and compliance with this Part; and
- (c) allow the Officer to fix to the goods such seals and marks of identification as the Officer considers necessary.

Requirement to be satisfied by the importer. [58/1979].

Goods to be used only for the purpose imported. [58/1979].

168. While in Trinidad and Tobago—

(a) the goods—

- (i) if it is a sample, shall only be used for the purposes of being shown on demonstration for the soliciting of orders for goods to be supplied from abroad, and if any article is produced during showing or demonstration it shall be destroyed unused or otherwise disposed of to the satisfaction of the Comptroller; and
- (ii) if it is a film, shall only be used for exhibition to prospective buyers or hirers of the product or equipment to be supplied from abroad;
- (b) the goods shall not be used in any way for hire or reward, or be shown, demonstrated or exhibited for any charge, direct or indirect;
- (c) the goods shall not be sold or offered to be sold or otherwise disposed of;
- (d) the goods shall not be altered in any way or have any seals or marks of identification removed therefrom or altered, except as the Officer may allow; and
- (e) the goods shall be produced by the importer at any time the Officer so requires.

Keeping of records. [58/1979].

169. The importer shall at any time furnish information, keep and produce records and produce any other documents, relating to the goods and their use in Trinidad and Tobago as the Officer may require.

Time limit for re-exportation. [58/1979].

170. The importer shall re-export the goods from Trinidad and Tobago before the expiration of six months from the date of importation, or within such further period as the Comptroller may in special circumstances allow.

Production of documents and goods upon re-exportation. [58/1979].

171. The importer shall at the time of re-exportation produce the goods and the relevant import documents to the Officer for examination.

Exclusion of prohibited goods. [58/1979].

172. Nothing in this Part authorises the entry of goods the importation of which is prohibited or restricted contrary to such prohibition or restriction.

PART XIII

PROTECTION OF MERCHANDISE MARKS

173. Any person who has reason to believe that any goods are about to be imported which, if sold, would be liable to forfeiture under the Merchandise Marks Act, may so inform the principal Officer of the Customs and Excise (hereafter in this Part called the "Officer") at the port of intended importation, and the Officer will act upon information so given in the manner set out below if the informant complies with the following conditions:

Information regarding likely breaches of Merchandise Marks Act. Ch. 82:82.

- (a) he gives to the Officer notice in writing, stating—
 - (i) the number of packages expected, as far as he is able to state;
 - (ii) the description of the goods by marks and other particulars sufficient for their identification;
 - (iii) the name or sufficient indication of the importing ship, or aircraft;
 - (iv) the manner in which the goods infringe the Merchandise Marks Act;
 - (v) the expected day of arrival of the ship or aircraft;
- (b) he deposits with the Officer a sum sufficient, in the opinion of the Officer, to cover any additional expense which may be incurred in the examination required by reason of his notice.

174. If, upon arrival and examination of the goods, the Officer is satisfied that there is no ground for their detention, the goods shall be delivered. If he is not so satisfied, he shall decide either to detain the goods, as in a case of detention upon ordinary examination, or to require security from the informant for reimbursing the Comptroller or his Officers all expenses and damages incurred in respect of the detention made on his information and of any consequential proceedings.

Procedure on arrival of goods.

175. The security thus required shall be an immediate *ad valorem* deposit of ten per cent on the value of the goods, as fixed by the Officer from the quantities or value shown by the entry; and also subsequently, a bond to be completed within four days in such sum, as the Comptroller requires, not being less than double

Security and bond in case of detention.

the value of the goods, with two approved sureties. The *ad valorem* deposit shall be returned upon completion of the bond, and shall not be required if, as an alternative where time permits, the informant prefers to give a like bond before examination upon the estimated value of the goods declared to by him under statutory declaration. If the security is not duly given as required above there shall be no further detention of the goods.

Form of
"notice" and
"bond".
Forms C30,
C57A.

176. The "notice" and "bond" required above shall be in Forms C30 and C57A respectively.

Release of
security.

177. The security taken under this Part shall be given up at the following times—

- (a) where it is given before examination, and there is no detention, forthwith;
- (b) where it is given on detention—
 - (i) if the forfeiture is completed, either by lapse of time or ultimate condemnation by a Court of Law, then on such completion of forfeiture;
 - (ii) if the forfeiture is not completed, then—if the goods are released by the Comptroller and no action or suit has been commenced against him or any officer in respect of the detention, then at the expiration of six months from the time of detention; or if the goods are released for failure of proceedings taken for the forfeiture and condemnation thereof under section 220 of the Act, and no action or suit has been commenced against the Comptroller or any of his Officers, in respect of the detention, then at the expiration of six months from the termination of such proceedings;
- (c) if within the periods mentioned above action or suit is commenced, then upon the ultimate conclusion of such action or suit and the fulfilment of the purpose for which the security was given.

Application of
Part.

178. This Part applies to transshipment and transit goods as well as goods landed to be warehoused, or for home consumption.

PART XIV

SMALL CRAFT

179. No licensed drogher may, without the written authority of the proper Officer, put off to any aircraft or ship that has arrived in the waters of Trinidad and Tobago from any place—

Authority for drogher to proceed to ship.

- (a) in *Port-of-Spain*, except a place lying between the Eastern extremity of Queens Wharf and the Western extremity of Kings Wharf extension;
- (b) in *San Fernando* and *Scarborough*, except a place lying between the extremities of the wharf, or from the jetty at the wharf;
- (c) at *Brighton*, except from the pier or any place within one hundred metres on either side of the pier.

180. No licensed drogher having put off to proceed to any aircraft or ship may depart from such aircraft or ship except direct to another aircraft or ship, and, on leaving the final aircraft or ship to which it has proceeded, every such drogher shall return direct to a place within the port from which it had put off, unless the proper Officer otherwise allows.

Drogher to proceed direct.

181. Nothing in regulation 180 authorises any drogher to load or discharge cargo except at an approved place of loading or an approved place of unloading or other place approved by the Comptroller in accordance with the Customs Laws, or to load or discharge passengers' baggage or ships' stores save in accordance with the regulations relating thereto.

Drogher may load or discharge at legal quay only.

182. Regulations 179 and 181 apply to droghers' boats licensed as such and ships' boats employed in the manner permitted by section 5 of the Droghers Act in like manner as they apply to droghers.

Droghers' and ships' boats.

Ch. 50:07.

183. Except with the written permission of the Comptroller, no ship of less than one hundred tonnes burden, not being licensed as a drogher (except such ship be a drogher's boat licensed as such or a ship's boat employed in the manner permitted by section 5 of the Droghers Act, or a boat propelled by oars carrying or about to carry passengers in accordance with a licence issued under the Harbours Act, or a motor launch licensed under the Motor Launches Act, or a pilot boat engaged in pilotage

Unlicensed boats may not go alongside ship without permit.

Ch. 50:07.

Ch. 50:06.

Ch. 50:08.

duties) shall approach within 30 metres of any aircraft or ship that has arrived in the waters of Trinidad and Tobago, unless the master thereof shall be authorised to convey to or from such aircraft or ship having arrived as aforesaid approved articles in accordance with a permit issued under regulations 184 to 191.

Carriage of
approved
articles by small
boats.

184. The Comptroller may in his discretion authorise the shipment from and into—

- (a) licensed droghers and their boats licensed as such;
- (b) boats licensed under the Harbours Act; and
- (c) Motor Launches licensed under the Motor Launches Act

of approved articles (other than cargo, passengers' baggage and ships' stores) on to or from ships which have arrived from any place outside Trinidad and Tobago and are lawfully lying at any port or approved place, under the conditions set out below.

Approved
articles.

185. The articles to which regulations 184 to 191 apply are fruits, vegetables, curios and such other articles (not being cargo, passengers' baggage or aircraft or ships' stores) as the proper Officer may approve.

Forms of
permit.

Forms C45,
C46, C47, C48,
C49, C50.

186. For each drogher, boat or launch in which the articles are to be conveyed, a permit in the appropriate form C45 to C50 or in such other form as the Comptroller may from time to time direct shall be obtained by the owner from the proper Officer, and shall be carried by the master and produced to any Officer, on demand.

Conditions of
permit to be
observed.

187. The conditions specified in the permit shall be strictly observed.

Permit does not
override
master's
authority.

188. No permit grants authority to any person to approach or to go alongside or on board any aircraft or ship except with the approval of the master thereof or his agent and in conformity with any other provision of law.

Permit may be
cancelled.

189. A permit may be cancelled by the Comptroller at any time.

Regulations
additional to
Droghers Act.

Ch. 50:07.

190. Nothing in regulations 184 to 191 exempts any ship being a drogher, as defined in section 2 of the Droghers Act, from any of the provisions of that Act relating to droghers, and the provisions of these Regulations are supplemental to the provisions of that Act.

191. Nothing in regulations 184 to 191 permits any person to take any goods on board any aircraft or ship for sale to the passengers or crew if such aircraft or ship is lying alongside any wharf, quay, or jetty. No such goods shall be taken on board any aircraft or ship lying alongside as mentioned above except with the written permission of the Comptroller and subject to such conditions as he may impose.

Permit to take goods for sale aboard ship alongside to be obtained.

192. Nothing in these Regulations restricts any person from using a small open boat or launch plying between Port-of-Spain and Chacachacare or any intermediate places and carrying only charcoal, fish, fruit, coconuts, ground provisions and personal supplies and effects.

Boats or launches to island resorts exempt.

PART XV

IMPORTATION FOR MANUFACTURE IN BOND

193. In this Part

Interpretation.

“bonded area” and “bonded factory” mean respectively the area and factory in respect of which entry is made in accordance with regulation 201 and which have been approved by the Comptroller;

[11/1952]

“excise warehouse” means a warehouse as defined for the purposes of the Excise (General Provisions) Act;

Ch. 78:50.

“manufacturer” means any person who makes or produces or causes to be made or produced in a bonded area or bonded factory goods in the making or production of which raw or semi-manufactured goods imported or delivered from an excise warehouse without payment of Customs or Excise Duty as the case may be have been used.

A. IMPORTATION

194. Where it is shown to the satisfaction of the Comptroller that any goods are permitted to be imported or delivered from an excise warehouse without payment of duty for use in manufacturing or processing in a bonded area, or bonded factory in Trinidad and Tobago, the conditions specified in this Part shall be observed.

Duty-free admission.

[11/1952]

Entry.

[11/1952]

Form C19.

195. (1) On importation the goods shall be entered in triplicate and the entry shall be in the Form C19. The importer shall declare on the entry—

- (a) the purpose for which it is intended that the goods will be used;
- (b) the name of the bonded factory or bonded area in which the goods will be used;
- (c) that the goods will be used solely for the manufacture or process specified;
- (d) that on completion of manufacture or processing none of the completed product will be removed from the bonded factory or bonded area either for (1) exportation or (2) consumption in Trinidad and Tobago until delivery has been authorised by the proper Officer.

(2) Whenever goods liable to *ad valorem* duty are imported, satisfactory documentary evidence as to value shall be produced, and unless copies are available for official certification the original invoices or other documents shall be annexed to the entry.

Security for duty.

[11/1952]

196. Every manufacturer shall give such security, by bond or deposit, as the Comptroller may require—

- (a) that goods, whether imported or delivered from an excise warehouse for processing or manufacture in Trinidad and Tobago shall be removed, stored and accounted for to his satisfaction; and
- (b) for the payment of any duty prescribed by law on such products made from imported materials or materials delivered from an excise warehouse when they are removed for consumption within Trinidad and Tobago.

Import examination.

[11/1952]

197. (1) The examination of goods imported for manufacture or processing shall be carried out in the bonded area or bonded factory; but should the Comptroller in any special circumstances so allow, examination may be carried out at the place of importation. Any such goods imported by post shall be examined at a post office by the proper Officer unless the Comptroller in special circumstances permits otherwise.

(2) Whenever goods are removed to a bonded area for examination, the proper Officer at the place of importation shall

) immediately send the triplicate copy of the Free Entry to the Officer at the bonded area or bonded factory. The goods shall be removed directly from the place of importation to the bonded area and, if not sealed, shall be accompanied by a customs guard. Packages shall not be opened or otherwise dealt with except in the presence of, or by the authority of the proper Officer.

) (3) Whenever goods are examined at the place of importation or at a post office, the triplicate copy of the entry, duly endorsed and certified by the Officer carrying out the examination, shall be sent by him immediately to the Officer in charge of the bonded area to which they are to be removed.

(4) Where goods are of a kind, class or nature which cannot be readily identified, facilities shall be given by the importer thereof for establishing their identity to the satisfaction of the officer by stamping, plumbing, sampling or by such other means as the officer may require.

198. Spirits distilled in Trinidad and Tobago which are to be used in the manufacture or processing of products may be removed without payment of excise duty from a warehouse to a bonded factory or bonded area subject to the provisions of the Excise enactments* relating to the removal of spirits.

Locally distilled spirits.

[11/1952]

) **199.** The manufacturer shall keep accounts in a Register in such form as the Comptroller may require showing the receipt and disposal of all goods imported or received from an excise warehouse for manufacture or processing. The accounts shall show the port of importation and ship by which the goods were imported, the date and number of the entry and the quantity and description of the goods together with any marks by which the goods can be identified. In the case of locally distilled spirits received from an excise warehouse, the accounts shall show the place whence received, the date and number of the permit accompanying the spirits and the quantity and strength of the spirits. Whenever the normal records kept by the manufacture for his own information can be satisfactorily used for this purpose, the Comptroller may in his discretion accept such form of accounts and dispense with the use of an official register for keeping the required accounts. The accounts, together with all relative invoices, packing slips,

Accounts.

[11/1952]

*) Such provisions may be found in—the Excise (General Provisions) Act, Ch. 78:50; the Liquor Licence Act, Ch. 84:10; the Brewery Act, Ch.87:52; and the Spirits and Spirit Compounds Act, Ch. 87:54.

permits or other documents relating to the goods shall be made available by the manufacture for inspection by the proper Officer as and when he may require.

Returns.

[11/1952]

200. A return of stocks of materials imported or received from an excise warehouse without payment of duty and of articles produced therefrom shall be submitted by the manufacturer to the Comptroller at the end of each month and a return of total receipts and disposals shall be submitted by him at the end of each calendar year.

Entry of bonded areas and premises.

[11/1952]

Form C79.

201. Every manufacturer shall, before he begins his operations, make entry according to Form C79 of all premises, rooms, places and machinery intended to be used by him for his business specifying the purpose for which each room, place and piece of machinery is to be used and the mark by which it is distinguished. The manufacturer shall sign the entry and deliver it to the Comptroller.

Provision of office accommodation and payment of expenses.

[11/1952]

202. The manufacturer shall provide proper office accommodation for the use of Officers and all costs in connection with Customs supervision shall be borne by the manufacturer. The manufacturer shall also furnish all apparatus, tools or equipment necessary for the examination weighing or testing of materials or goods used in manufacture or processing.

B. EXPORTATION

Place of examination.

[11/1952]

203. Goods entered for exportation shall be examined in the bonded area from which they are to be removed for exportation but the Comptroller may permit examinations to be carried out in such places and under such conditions as he may in any special circumstances consider suitable and necessary.

Notice to pack for export.

[11/1952]

Form C80

204. Where goods are to be examined at a bonded area, a notice to pack for export, in duplicate, according to Form C80 shall be forwarded in time to reach the proper Officer at least 24 hours before the time of commencement of packing. After the packing the exporter shall produce shipping bills in duplicate and the original Shipping Bill shall be produced by the exporter to the proper Officer at the time of shipment.

205. Facilities shall be provided by the exporter for the Officer to carry out the examination of the goods and for the inspection, if required, of the exporter's books and accounts together with any documents relating to the goods. When the goods are not of a class, nature or kind which can be readily identified, facilities shall be granted by the exporter for establishing their identity to the satisfaction of the Comptroller by stamping, plumbing, sampling or by such other means as he may require.

Facilities to
Officer.

[11/1952]

206. Before delivery from a bonded factory or bonded area all packages shall have affixed thereto a card or a stencil printed thereon in bold characters a notice as follows, "To be produced to the Officer of Customs and Excise at" (the place of shipment). The goods shall be produced to the Officer at the place of shipment and may be subject to such further examination as he may require.

Despatch of
goods and
production at
shipment.

[11/1952]

207. When goods have not been examined prior to production at the ship's side or delivery to a post office the exporter shall hand to the Shipping Officer both original and duplicate shipping bills, completed and marked boldly "Ship's side Examination" and accompanied by a cancelled "notice to pack".

Goods not
examined at
bonded
premises, &c.

[11/1952]

C. HOME CONSUMPTION

208. Before delivery from a bonded area or bonded factory of any goods for consumption in Trinidad and Tobago a notice in duplicate to pack for local delivery according to Form C80 shall be forwarded in time to reach the proper Officer at least 24 hours before the time of commencement of packing. After the packing the manufacturer shall produce the relative customs or excise entries in triplicate together with all relevant invoices and other documents as required by the Officer.

Notice to pack
for home
consumption.

[11/1952]

Form C80.

209. All goods declared for consumption in Trinidad and Tobago shall be examined at the manufacturer's premises prior to duty payment and delivery. The manufacturer shall provide all facilities for the plumbing, weighing, sampling and testing of the goods or materials used in their manufacture.

Examination.

[11/1952]

210. (1) All entries for duty payment shall be lodged with the proper Officer for checking and verification. Duty shall be collected at the rates fixed from time to time. An order according to Form C81 shall be issued for the delivery from the manufacturers' premises of any completed products on which duty has been paid.

Duty payment
and delivery.

[11/1952]

Form C81.

(2) Where Customs duty becomes payable on materials liable to duty *ad valorem* the highest value of the like materials imported by or for the use of the manufacturer during the preceding six months shall be taken for the purpose of assessing duty; but the Comptroller may vary this basis where he is satisfied that such variation will not involve risk of loss of revenue.

PART XVI

MISCELLANEOUS

Signal to be used to stop ships (319/1950).

211. Where it becomes necessary to stop any ship in the waters of Trinidad and Tobago the following signal shall be used, a beam of light will be directed on the ship and then extinguished. Thereupon there will be flashed the international signal "K", "Stop", in the Morse Code long flash, short flash, long flash. The ship on which this signal is directed will at once stop and stand by to be boarded.

REGULATIONS AS TO FORMS NOT ELSEWHERE PROVIDED FOR

Other forms.

212. The following forms are prescribed for use as indicated thereby—

Forms C51, C53, C57, C67, C68, C70, C72, C75, C76, C77, C78.

C51—Drogher's Licence. (Licence to Navigate Coastwise).

C53—Permit to Transport Tobacco.

C57—Bond for Goods and Machinery Used in Manufacture.

C67—General Bond for securing duty on goods warehoused in a private warehouse or customs area.

C68—Bond to secure duty on packages reported and not accounted for.

C70—Passenger Manifest.

C72—Want of Entry Slip.

C75—Declaration Regarding Goods Of A Value Exceeding \$200 Shipping Bill.

C76—Declaration Regarding Goods Of A Value Exceeding \$200 Liable To *Ad Valorem* duty.

C77—Declaration Regarding Goods Liable To *Ad Valorem* duty.

C78—Authorisation to Complete Declaration Regarding Value Of Goods.

213. Whenever a person who has entered into a general bond desires to use the bond for any transaction, he shall write on the relative customs form "I/We request permission to ship (or remove or as the case may be) the within mentioned goods under General Bond No. dated ," and subscribe his signature thereto.

Bonds to be recorded on customs documents.

214. No person shall light any match, lamp or fire or shall smoke in any building in a customs area or warehouse other than the Custom House without the express permission of the Comptroller.

Fire hazards.

215. Unless the Comptroller in any special circumstances directs an extension of the hours during which money due to be collected by him under the Customs Laws may be received, all such moneys shall be paid to the Cashier at the proper Custom House on Saturdays between the hours of 8.30 a.m. and 2.30 p.m. daily except Saturdays, Sundays and public holidays.

Hours for receiving money at Custom House.

216. All applications shall be addressed to the Comptroller unless a form provides otherwise.

Applications to be addressed to the Comptroller.

217. To meet the exigencies of any case to which the Customs Laws or these Regulations may not be conveniently applicable or which is not provided for the Comptroller may permit action to be taken in such form and manner as he may direct.

Discretionary powers of Comptroller.

218. The Comptroller may by notification suspend the operation of any of these Regulations.

Comptroller may suspend operation of Regulations.

SCHEDULE I

(Regulation 3)

LIST OF FORMS

*prescribed under sections 263 and 264 of the Customs Act and
under regulation 3 of the Customs Regulations*

FORM C 1.	Report of Ship's Stores.
FORM C 2.	Crew's Stores List.
FORM C 3.	List of Unmanifested Cargo.
FORM C 4.	Report.
FORM C 5.	General Declaration (outward/inward).
FORM C 6.	Ship's Bad Order List.
FORM C 7.	Application to Amend by Addition.
FORM C 8.	Application to Amend by Deletion.
FORM C 9.	Entry Outwards.
FORM C 10.	Certificate of Rummage.
FORM C 11.	Account of Goods Loaded by Drogher.
FORM C 12.	Permit to Discharge Coastwise.
FORM C 13.	Permit to Discharge into Drogher for Landing Coastwise.
FORM C 14.	Loading Licence.
FORM C 15.	Passenger's Baggage Declaration.
FORM C 16.	Content-Ship.
FORM C 17.	Clearance of Ship other than Steamship.
FORM C 18.	Clearance for Steamship.
FORM C 19.	Entry for Goods Free Of Duty.
FORM C 20.	Entry <i>Ex</i> Ship For Goods Liable To Duty.
FORM C 21.	Bill of Sight.
FORM C 22.	Entry For Warehousing.
FORM C 23.	Deposit Entry.
FORM C 24.	Transshipment Shipping Bill, Direct/Constructive.
FORM C 25.	Permit to Remove Goods prior to Entry.
FORM C 26.	Damage Certificate Application.
FORM C 27.	Application for Refund of Duty.
FORM C 28.	Permit to Ship Stores.
FORM C 29.	Drawback and Debenture Application.
FORM C 30.	Notice of Breach of Merchandise Marks Laws.
FORM C 31.	Shipping Bill <i>Ex</i> Warehouse
FORM C 32.	Shipping Bill for Local Produce—Aircraft Bunkers.
FORM C 33.	Shipping Bill For Local Produce—Not Liable To Export Duty.
FORM C 34.	Shipping Bill For Local Produce—Liable To Export Duty.
FORM C 35.	Shipping Bill for Goods Re-Exported.
FORM C 36.	Shipping Bill for Goods Re-Exported Liable to Export Duty.
FORM C 37.	Permit to Re-Land Goods Shipped for Export.
FORM C 38.	Request to Repack Warehoused Goods.
FORM C 39.	Transfer of Warehoused Goods.
FORM C 40.	Entry <i>Ex</i> Warehouse For Goods Liable to Duty.
FORM C 41.	Request for and Advice of Removal of Warehoused Goods.

- FORM C 42. Refund of Part Proceeds of Sale of Goods Warehoused.
- FORM C 43. Application For Overtime Services
- FORM C 44. Landing Certificate.
- FORM C 45. General Permit for Licensed Small Craft to Visit in Harbour of Port-of-Spain.
- FORM C 46. Special Permit for Licensed Small Craft to Visit in Harbour at Port-of-Spain.
- FORM C 47. General Permit for Licensed Small Craft to Visit in Harbour at San Fernando and Scarborough.
- FORM C 48. Special Permit for Licensed Small Craft to Visit Ships in Harbour at San Fernando and Scarborough.
- FORM C 49. General Permit for Licensed Small Craft to Visit Ships in Harbour at Brighton, Pointe-a-Pierre, Point D'Or and Point Fortin.
- FORM C 50. Special Permit for Licensed Small Craft to Visit Ships in Harbour at Brighton, Pointe-a-Pierre, Point D'Or and Point Fortin.
- FORM C 51. Drogher's Licence (Licence to Navigate Coastwise).
- FORM C 52. Coasting Cargo Book of the Vessel.
- FORM C 53. Permit to Transport Tobacco.
- FORM C 54. Bond for the Re-Exportation of Imported Goods Delivered Without Payment of Import Duty.
- FORM C 55. General Bond for Delivery of Goods Prior to Payment of Duty.
- FORM C 56. Bond for the Removal of Goods landed at One Port or Place for Entry at Another Port or Place.
- FORM C 57. Bond for Goods and Machinery Used in Manufacture.
- FORM C 57A. Bond Of Indemnity for Detention of Goods.
- FORM C 58. Bond for Exportation.
- FORM C 59. General Bond for Exportation.
- FORM C 60. Bond for Shipment of Stores.
- FORM C 61. General Bond for Shipment of Stores.
- FORM C 62. Transshipment Bond.
- FORM C 63. General Transshipment Bond.
- FORM C 64. Bond for Removal of Warehoused Goods.
- FORM C 65. General Bond for Removal of Warehoused Goods.
- FORM C 66. General Bond to Guarantee Payment of Rent.
- FORM C 67. General Bond for Securing Duty on Goods Warehoused in a Private Warehouse or Customs Area.
- FORM C 68. Bond to Secure Duty on Packages Reported and Not Accounted For.
- FORM C 69. Auctioneer's Bond.
- FORM C 70. Passenger Manifest.
- FORM C 71. Cargo Manifest.
- FORM C 72. Want Of Entry Slip.
- FORM C 73. Petroleum Entry.
- FORM C 74. Petroleum Shipping Bill.
- FORM C 75. Declaration Regarding Goods Of A Value Exceeding \$200 Liable to *Ad Valorem* Duty.
- FORM C 76. Declaration Regarding Goods Of A Value Exceeding \$200 Liable to *Ad Valorem* Duty.
- FORM C 77. Declaration Regarding Goods Liable To *Ad Valorem* Duty.

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- FORM C 78. Authorisation To Complete Declaration Regarding Value Of Goods.
- FORM C 79. Entry Of Premises.
- FORM C 80. Notice To Pack For Home Consumption/Export.
- FORM C 81. Delivery Order.

FORM C 1.

(Regulation 9)

CUSTOMS.

TRINIDAD AND TOBAGO

Report of Ship's Stores.

Original/Duplicate

Date of Arrival, 19

Port of

NOTE. This Form must be completed (in Duplicate) in readiness to be handed to the Customs Boarding Officer who first visits the Vessel.

Ship's Name.	Net Registered Tonnage.	Port and Country of Registration	NUMBER OF CREW.	Name of Master and Nationality	Port or Place and Country from which arrived.	
		SHIPS SURPLUS STORES.			CREWS' PRIVATE STORES (ex Form C 2).	
		Total Reported.	Left out for use. (a)	Placed under seal () in (a)	Total Reported.	Placed under seal () in
					Articles as per Column 1. (a) 6	Other Articles. (a) 7
1		2	3	4	5	
Tobacco kg.						
Cigars kg.						
Cigarettes kg.						
Spirits l						
Perfumed Spirits l						
Wines l						
Firearms No.						
Ammunition No.						
LIVE STOCK:—		Ship's.	Crew's.	Owner's name, if property of crew.	Description (Sex, Colour, etc.) of Animals.	
Dogs No.						
Cats No.						
Swine No.						
Other Animals No.						

*Since the 1950 edition, these forms have been amended by the following:- G.N. 152/1951, 11/1952, 111/1952, 197/1955, 15/1956, 180/1956, 199/1968, 181/1970, 96/1972, 132/1973, 168/1977.

Other Dutiable Articles carried in Shops, Kiosks, etc., under seal ().

SPIRITS (Quantity in each class of container to be shown).			No.	Litres.
Bottles	...	...		
Jars	...	...		
Demijohns	...	...		
Casks	...	...		
Other*	...	...		
Total	...	...		

(a) Columns 3, 4, 6 and 7 *Not* to be filled in by Master, but for use of Customs Boarding Officer.

I declare the above particulars to be true.

Date , 19 .

Master.

I certify having checked the stores as reported herein and have placed under seal those so listed. I further certify that I have filled in columns 3, 4, 6, and 7.

Date , 19 .

Customs Boarding Officer.

NOTE.—*Original* is to be retained by Customs Boarding Officer: *Duplicate* is to be retained on board by the Master and produced to any Customs Officer on request.

Record of visits, Stores Issued or Received, etc.

Stores issued subsequent to arrival of ship.	Bonded Stores received on board subsequent to arrival of ship.

Record of coastwise voyages*

*Where a Permit, Loading Licence, or other prescribed form is issued this is to be stated as also the subsequent disposal of such form where it is required to be surrendered to a Customs Officer.

(Regulation 9)

FORM C 2.

CUSTOMS.

TRINIDAD AND TOBAGO.

Crew's Stores List.

Ship's Name
Whence Arrived

Port of
Master's Name
Date of Arrival

NOTICE.

TO MASTERS AND OFFICERS AND CREWS OF VESSELS ARRIVING FROM
ABROAD REGARDING GOODS BROUGHT IN AS THEIR PRIVATE
PROPERTY.

1. This form must be completed in readiness to be handed to the Customs Boarding Officer who first visits the vessel. It must be signed by each member of the crew (including the Master and Officers), who must state opposite his signature the quantity of dutiable articles in his possession. If he has nothing he must state "nil".

2. All articles acquired abroad or during the voyage must be declared.

3. With few exceptions, and usually only under certain circumstances, ALL ARTICLES ARE DUTIABLE when imported into Trinidad and Tobago or the waters thereof. All articles which have not been taken into consumption or use should, therefore, be declared, and penalties avoided.

4. Any dutiable, prohibited, or restricted articles which are the property of any member of the crew, found in the vessel and not declared will be liable to forfeiture and the owner thereof will be liable to prosecution.

5. Members of a crew who remain on a vessel during her stay in port may after declaration be allowed under certain conditions to retain in their possession for their own use on board reasonable quantities of Tobacco, Spirits and other dutiable goods. Such goods MUST NOT BE LANDED, nor may any other article whatever be brought ashore without the written authority of the proper Officer of Customs and Excise, provided that on going ashore for short periods members of crews may have in their possession *bona fide* for their own immediate use no more than 25 grams of tobacco, but no spirits.

6. Members of a crew of whatever rank FINALLY leaving the vessel with their effects are allowed to take ashore, free of duty, FOR THEIR OWN PERSONAL CONSUMPTION, the following quantities of the under-mentioned goods, when they form the whole of their unconsumed stores:—

Tobacco in any form—200 grams in all; Spirits—500 millilitres in all. Any quantity in excess of the above amounts renders the whole quantity of tobacco or spirits, as the case may be, liable to duty.

7. Surplus stores of the ships, cats, dogs and other feline and canine animals and live stock must be produced to the Customs Boarding Officer first visiting the vessel and must be included in the Report of Ships' Stores (Form C. 1) and borne on the Ships Report [Form C. 4 (Ship) and C. 5 (Aircraft)].

Crew's Stores List.

TO THE COMPTROLLER OF CUSTOMS AND EXCISE.

We, the undersigned Master, Officers and Members of the crew of the _____ from _____ declare that we have in our possession, respectively as our private property, the quantities of goods, and no more, which we have respectively placed opposite our signatures, and we severally undertake that none of the goods shall be landed without authority of the proper Officer of Customs and Excise.

Signature. If any member of the Crew is unable to sign his name, his mark should be witnessed by a responsible Officer of the vessel (a)	Rank.	Particulars of goods declared, and to be included in Report of Ship's Stores (Form C. 1).					[To be filled in by the Officer of Customs and Excise.] Particulars of goods placed under seal and to be included in Report of Ship's Stores (Form C. 1).						
		Tobacco.	Cigarettes.	Cigars.	Spirits.	Perfumed Spirits.	Quantity or Number and description of other Goods.	Tobacco.	Cigarettes.	Cigars.	Spirits.	Perfumed Spirits.	Other Goods
		kg	No.	No.	litres	litres		kg	No.	No.	litres	litres	
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
							Total (Carried forward)						

(a) I certify that the foregoing (form contain*) (forms numbered contain*) the names of all the Officers and crew of this ship and, to the best of my knowledge and belief (gives*) (give*) details of all the goods—other than the duly reported surplus stores—brought to this country as their private effects.†

(b) I also certify that I have not brought in my vessel any small packages of merchandise or any addressed packages intended as presents and not borne on the Report.†

* Delete the words that do not apply. † When more forms than one are required they should be fastened together and numbered consecutively, and the Master's Certificate need only be given on the last.

Signed

Master.

Date

, 19 .

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(Regulation 9)

FORM C 3.

CUSTOMS.

TRINIDAD AND TOBAGO.

List of Unmanifested Cargo.

List of all Packages or Parcels (other than accompanied Passengers' Baggage) Imported and for which no Bill of Lading has been issued.

NOTE.—This form must be completed in readiness to be handed to the Customs Boarding Officer who first visits the vessel. A "Nil" return is to be given if no packages are to be reported.

Port of
Whence arrived

Ship's Name
Date of arrival

Mark or Address.	Description of Goods.	Consignee.	How disposed of. (This column is to be filled in by the Officer of Customs and Excise.)

I certify that the above list contained details of all the small packages or parcels (other than accompanied passengers' baggage) brought in the ship and for which no Bill of Lading has been issued.

Date , 19 .

Delivered to Me:

Master.

Customs Boarding Officer.

Date , 19 .

I certify having received the above mentioned goods in

Officer-in-Charge of Station.

Date and hour of receipt of goods.

(Regulation 14.)

FORM C 4.
CUSTOMS.
TRINIDAD AND TOBAGO.

Report.

No.

Official Number

Date of Arrival 19 .

Voyage No.

Steam }
Sail }
Motor }

Port of

Ship's Name.	Net Registered Tonnage.	Port and Country of Registration.	NUMBER OF CREW.	Name of Master and Nationality.	Port or Place and Country from which arrived.

CARGO.

1 Name or Names of Places where laden for discharge at each port in order of Bill of Lading.*	2 Marks.	3 Nos.	4 Bill of Lading. No.	5 Number and description of packages and description of Goods and particulars of Goods stowed loose.	6 7 FREIGHT PAID ON.		8 Name of Consignee.	9 For official use only.
					Weight. T. Kgs.	Measure- ment. Cubic Metres.		

FORM C 4—continued.

STORES (where not separately reported)†

Number of passengers (if any):—(a) Remaining in Trinidad and Tobago ...

(b) In transit

Total ...

(If any wreck or derelict was fallen in with, or picked up, or any casualty to the vessel occurred during the voyage particulars to be stated.)

Pilot's Name:

At what Station Ship lying:

Name and address of Agents appointed for this ship by the Master or Owner:

I/We declare that the above is a just report of the ... and of her lading, and that the particulars therein inserted are true to the best of my/our knowledge, and that I/we have not broken bulk or delivered any goods out of the said ship since her departure from

Signed and declared this ... day of ..., 19 ..

Master Agent (a).

In the presence of

for Comptroller of Customs and Excise.

* Goods intended for another port in Trinidad and Tobago or for transshipment are to be separately reported, the same particulars being given as in the case of goods consigned to the port of first arrival. Goods which are to remain on board for discharge outside Trinidad and Tobago are also to be separately reported, but, in the case of steamships, the report (except as to rum and other spirits, wines, tobacco, cigars, and cigarettes, which are to be specifically reported, as such) may be in the form "General cargo remaining on board for exportation."

† Where separately reported state "As per stores lists."

(a) Reports of ships other than steamships *must* be signed by the Master.

(Section 163, Regulations 15, 106.)

FORM C 5.

CUSTOMS.

**General Declaration (Content – Aircraft)
(outward/inward).***

Owner or Operator

Aircraft

Flight No.

Date

[Registration marks and nationality.]

Point of Clearance

For entry at

[Place and Country.]

[Place and Country.]

ITINERARY OF AIRCRAFT AND DECLARATION OF HEALTH

Airport.	Departure Date.	Airport.	Departure Date.

No. of manifests attached ... { Passenger
... { Cargo

Illness (other than airsickness) that has occurred
aboard this aircraft during flight

Details of last disinsection or sanitary treat-
ment

[Method, place, date and time]

Animals, birds, insects, bacterial cultures or
viruses on board

Plants, unprocessed animal and plant products
or fungus cultures [where required by State of
arrival] on board

For official use only.

Time of Departure

Time of Arrival

CREW MANIFEST.

Surname and Initials.	Duties on Board.	Nationality.	Serial No. and Country of Issuance of Licence or Certificate or Passport.

Whenever separate Passenger or Cargo Manifests are not attached hereto, the information required below must be furnished.

If no passengers, or no cargo are being carried, insert the word "NONE" in the appropriate Manifest.

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PASSENGER MANIFEST.

Surname and Initials.	From.	To.	For use by owner or operator only.	For official use only.

CARGO MANIFEST.

Marks and Numbers on Packages.	Number and Type of Packages.	Nature of Goods.	From.	To.	Gross Weight.	For use by owner or operator only.	For official use only.

I declare that this General Declaration, and all statements and particulars contained therein, and in any attached manifests or stores lists are complete and contain to the best of my knowledge and belief an exact and true account of all:

Crew	Embarked on*	} the above aircraft.
Passengers	Disembarked from*	
Cargo	Laden on*	}
Stores	Unladen from*	
Mail		

Signature

Pilot-in-Command or Authorised Agent.

* Delete as necessary.

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(Regulation 53.)

FORM C 6.

CUSTOMS.

TRINIDAD AND TOBAGO.

Ship's Bad Order List.

Port of

19

Name of aircraft or ship

Date of arrival , 19 , from

I/We certify that the following packages have been discharged from the above mentioned aircraft/ship* in bad order, and that such damage has not been sustained since the arrival of the aircraft/ship* in Trinidad and Tobago.

Marks and Numbers.	Number and description of packages.	Contents.	Remarks.

Master or Agent.

* Delete where not applicable.

FORM C 7.

(Regulation 24.)

CUSTOMS.

TRINIDAD AND TOBAGO.

Application to Amend by Addition.

Port of

THE COMPTROLLER OF CUSTOMS AND EXCISE.

I/We request permission to amend the Inward Report/Landing Account/Content Outwards* of the of , 19 , by adding the undermentioned packages.

Marks.	Nos.	Packages.	Marks.	Nos.	Packages.

Which I/We declare were landed in/exported from* Trinidad and Tobago.

Master or Agent.

* Delete where not applicable.

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(Regulation 24.)

FORM C 8.

CUSTOMS.

TRINIDAD AND TOBAGO.

Application to Amend by Deduction

Port of

19 .

THE COMPTROLLER OF CUSTOMS AND EXCISE.

I/We request permission to amend the Inward Report/Landing Account/Content Outwards* of the _____ of _____, 19____, by deleting the undermentioned packages.

Marks.	Nos.	Packages.	Marks.	Nos.	Packages.

Which I/We declare were not landed in/shipped from* Trinidad and Tobago.

Master or Agent.

* Delete where not applicable.

FORM C 9.

(Regulation 104.)

CUSTOMS.

TRINIDAD AND TOBAGO.

Port of

Entry Outwards.

Ship's Name.	Name of Port of her registry.	Name of country to which she belongs.	Tonnage.	Master's Name.	Port of Destination.

Lying at _____ Reported _____, 19____.
I, _____, Master of the ship _____, do hereby declare that no imported goods are left at this date on board of the said ship other than the goods and stores whereof particulars are set out below.

Cargo remaining on board:

- (b) { Stores remaining on board (a) :
Certificate of rummage attached.

Date

Master.

Date	No objection.	, 19____	Date	Allowed.	, 19____
<i>Officer-in-Charge of Inward Station.</i>			<i>for Comptroller of Customs and Excise.</i>		

- (a) All high duty goods, firearms, ammunition, animals, etc., must be detailed.
(b) Required only in the case of ships other than steamships.

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(Regulation 104.)

FORM C 10.

CUSTOMS.

TRINIDAD AND TOBAGO.

Certificate of Rummage.

I hereby certify that I did this day of , 19 , personally rummage the Ship , Master , from , now lying , and to the best of my knowledge no goods remain aboard except those whereof particulars are set out below.

CARGO REMAINING ON BOARD.

STORES REMAINING ON BOARD.

Out for use.	Under Seal.

Customs Boarding Officer.

FORM C 11.

(Regulation 57.)

CUSTOMS.

TRINIDAD AND TOBAGO.

Account of Goods Loaded by Drogher.

Ex. S.S./M.S. Voyage No. Date , 19 .
Hatch No. Drogher No. Name Time .

Marks.	Description.	Tally.	Total.

I declare that the above is a true account of all the goods put into the above mentioned drogher *ex* the above mentioned ship between the time of its going alongside the said ship and the time of the delivery of this account to the proper Officer of Customs and Excise.
Master or Agent.

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(Regulations 26, 30.)

FORM C 12.

CUSTOMS.

TRINIDAD AND TOBAGO.

Permit to Discharge Coastwise.

*Application and Permit for Aircraft or Ship to proceed to a Port or Place
other than the Port of Report.*

TO THE OFFICER OF CUSTOMS AND EXCISE AT

I, _____, Master/Agent* of the _____, do hereby apply for permission to proceed with the said aircraft/ship* to _____, at a.m./p.m. on _____, 19____, for the purpose of discharging cargo.

Particulars of cargo in transit are endorsed hereon.

I undertake to pay all expenses incurred including expenses of tallying, escorting, watching and guarding the said ship, its stores and cargo.

Date _____, 19____.

Master or Agent.

The above application is granted subject to the observance of the following directions and conditions, viz. :—

_____ for Comptroller of Customs and Excise.

Cleared with cargo for discharge at _____, as per copy of report attached. The guards boarded are Messrs. _____.

Customs Boarding Officer.

PARTICULARS OF CARGO IN TRANSIT.†

I declare the above particulars to be true.

Date _____, 19____.

Master or Agent.

* Delete where not applicable.

† To be printed on reverse side.

(Regulation 59.)

FORM C 13.

CUSTOMS.

TRINIDAD AND TOBAGO.

Permit to Discharge into Drogher for Landing Coastwise.

*Application and Permit to Discharge Cargo Ex Ship into a Drogher to be
landed at a Port or Place other than the Port of Report.*

TO THE OFFICER OF CUSTOMS AND EXCISE AT

I, _____, Master/Agent* of the ship _____, do hereby apply for permission to discharge the mentioned cargo from the said ship into the undermentioned droghers each of which will be furnished with required account of goods loaded by droghers (Form C.11) for conveyance to _____, there to be delivered to _____, and I undertake to pay all expenses incurred, including expenses of tallying, escorting, watching and guarding the same.

Master or Agent.

Particulars of Cargo:

Droghers (names and numbers) :

Permission granted.

Date _____, 19____.

_____ for Comptroller of Customs and Excise.

cleared, Guards Boarded are Messrs:

Date _____, 19____.

Customs Boarding Officer.

* Delete where not applicable.

(Regulations 25, 105.)

FORM C 14.

CUSTOMS.

TRINIDAD AND TOBAGO.

Loading Licence.

Application and Loading Licence.

*Original/Duplicate**

I request that a Loading Licence be issued to enable the _____ to proceed coastwise
for the purpose of loading _____, at _____.

Date _____, 19 ____.

Master or Agent.

A Loading Licence is hereby granted to the master of the _____, to proceed
to _____, for the purpose of loading _____, and this licence shall remain in force
for _____ days.

This licence is issued subject to the observance of the following conditions:—

- (a) { The duplicate of this licence when completed by the Master as to cargo
and stores loaded at _____
is to be delivered to _____
at _____ before clearance.

Cargo remaining on board from the
inward voyage: {

Cargo landed at this port: {

Customs Boarding Officer.

† I declare that I have taken on board at the port of _____ in pursuance of the within
Loading Licence Original/Duplicate* the following goods: viz.:

CARGO.

STORES.

Master or Agent.

Date _____, 19 ____.

NOTE.—The duplicate of this licence is to be surrendered after completion to the Officer
at the port of loading, and the original is to be attached to the content on clearance by the
Master or Agent.

(a) Applicable only in case of a loading licence issued for a port or place at which no
Customs Officer is permanently stationed.

* Delete where not applicable.

† To be printed on reverse side.

(Regulation 87.)

FORM C 15.

CUSTOMS.

TRINIDAD AND TOBAGO.

Passenger's Baggage Declaration.

Name of Ship	Date of Arrival	Port of Whence
(Name of Passenger).		(Port of Embarkation).
(Reason for entering Trinidad and Tobago).	(If resident, date of last departure from Trinidad and Tobago).	

READ THE INSTRUCTIONS AT THE BACK OF THIS FORM BEFORE COMPILING
YOUR DECLARATION.

- (1) Have you in your personal baggage or on your person or in your possession anything apart from your personal effects? If so, give particulars, including value and attach any documents in support of such values as stated or of origin of the goods.
- (2) Have you any firearms, spirits, cigars, cigarettes, tobacco, perfumes or jewellery in your baggage or on your person? If, so, give particulars.
- (3) Are all articles in your possession intended solely for your own wear or use?
- (4) Have you in your possession any articles intended to be given to any other person? If so give particulars.

(If the above spaces are insufficient please list and attach).

I hereby declare the above to be true and correct.

Before me

Customs Baggage Officer.

(Signature of Passenger.)

Date , 19 .

NOTICE TO PASSENGERS

ARTICLES passed as baggage and Household effects, etc.

1. Under the Second Schedule to the Customs Act, Chapter 78:01, the following are exempt from the payment of Customs duty:

- (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 litre in all, and
 - (2) tobacco, not exceeding two hundred and fifty grams, 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 were acquired abroad by him for his personal or household use or as souvenirs or gifts and admitted as such by the Comptroller;
Provided that—
 - (i) 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;
 - (ii) 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 and possession 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.

2. Passenger's Baggage Declaration duly filled out and signed must wherever such declaration is required be presented to the Customs Officer before the commencement of baggage examination.

3. **PENALTY FOR FALSE DECLARATION** : Any false declaration is an offence against section 212 of the Customs Act, and incurs a penalty of twenty thousand dollars.

FORM C 16.
CUSTOMS.
Content—Ship.

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Chap. 78:01

Customs
Customs Regulations

LAWS OF TRINIDAD AND TOBAGO

TRINIDAD AND TOBAGO.
Steam }
Sail }
Motor }
Port of

No.
Voyage No.

Official Number

Date of Departure

Ship's Name.		Nett Registered Tonnage.		Port of Registry and Country to which she belongs.		NUMBER OF CREW.		Name of Master and Nationality.		No. of Passengers.	Port or Place of Destination.	Date of Departure.
Bill of Lading No.	Marks.	No.	Number and Description of Packages.	Description of Goods.	Destination.	Name of Shipper.	FREIGHT PAID ON		Amount of Export Duty if any. \$	For official use only.		
							Weight. T. Kg.	Measurement. Cubic Metres.				

Goods are to be shown separately under each of the following heads, viz.: "Warehoused goods," "Drawback goods," "Transshipment" and "Other goods," each head being sub-divided under the heads "Liable to Export Duty" and "Not liable to Export Duty" and also under the heads "Produce of Trinidad and Tobago, and Re-exports." Particulars of all the stores shipped in Trinidad and Tobago are to be shown under one head "Stores" following the particulars of the cargo. In the case of ships other than steamships exceeding 100 tonnes register the particulars of stores will include all stores remaining on board from the inward voyage.

Cleared by Master/Agents, viz.:

Examined,
Customs Officer.

Dated 19 .

I declare that the above Content is a true account of all goods shipped, or intended to be shipped on board the above-named Ship, and true in all particulars and that all loading and special loading licences for goods loaded at other ports in Trinidad and Tobago are attached and correct.

Signed and declared this day of , 19 .

Master or Agent.

Before me,

for Comptroller of Customs and Excise.

Date of Report.

LAWS OF TRINIDAD AND TOBAGO

Customs

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Subsidiary

(Regulation 110.)

FORM C 17.

CUSTOMS.

TRINIDAD AND TOBAGO.

Clearance of Ship other than Steamship.

Port of

19

Master of the Ship of tonnes burden and bound for duly entered
his vessel on the 19 and has this day cleared according to law with the cargo,
stores, crew and passengers as directed hereunder:

CARGO

Marks and Numbers.	No. and description of Packages and Goods.

STORES

(a) *Remaining on Board from the Inward Voyage.*

(b) *Loaded in Trinidad and Tobago **

* All drawback and/or warehoused goods are to be separately shown and the total of each class written in words at length.

CREW

	Names.	Rank.		Names.	Rank.
1			7		
2			8		
3			9		
4			10		
5			11		
6			12		

PASSENGERS

1	Names.	8	Names.
2		9	
3		10	
4		11	
5		12	
6		13	
7		14	

Examined, compared with Content and found correct.

Searcher.

Date 19 .

Station

Date 19 .

for Comptroller of Customs and Excise.

LAWS OF TRINIDAD AND TOBAGO

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Customs Regulations

(Regulation 110.)

FORM C 18.

CUSTOMS.

TRINIDAD AND TOBAGO.

Clearance for Steamship.

To all whom it may concern

Port of

19

This certifies that , Master of the Ship [*Nationality*] of [*Port of*
Registry] of net registered tonnes navigated with a crew of men and
having on board passengers having cleared according to law is hereby granted
permission to depart for

Given under my hand this day of one thousand nine hundred and

for Comptroller of Customs and Excise.

FORM C 19.

(Regulations 36, 195.)

CUSTOMS.

ENTRY FOR GOODS FREE OF DUTY

TRINIDAD AND TOBAGO

PORT OF

DELIVERED	EX SHIP	0
EX QUEEN'S	1	/STATE
	2	/PRIVATE WAREHOUSE
	3	/PRIVATE MANUFACTURING
	4	

See Note (B)
IMPORTER'S NAME

No. of Bill of Lading Dated 19

See Note (B)
CONSIGNOR

Date of Importation Day Mth. Year		Rate of Exchange	Value Slip Number	Customs Broker	Port or Place of Loading of Goods on importing Ship/Aircraft		Invoice Examined by	Amount Rent Received \$
Name of Aircraft or Ship		Rotation No. of Aircraft or Ship	Date of Report Day Mth. Year	Country of Register	Port or Place Whence Arrived	Date Warehoused Day Mth. Year	Date	Cashier
PARTICULARS OF WAREHOUSING		PACKAGES		Tariff Heading Number	Statistical Classification Number	Schedule Number	DESCRIPTION See Note (C) Overleaf	Quantity in Figures
Rotation No.	Book No.	Folio	W/E or E/W No.	Date	Marks and Numbers	No. and Description		Unit of Q'ty
								Unit No.
								Country of Origin and Consignment
								No. of Country
								VALUE C.I.F. See Note (D) \$ c.
Total Number of Packages in Words:—							TOTAL VALUE	
I/We enter the above Goods as Free of Duty and declare that the particulars set forth above are complete and correctly stated.							Warehouse Rent Assessed Overleaf	
Dated this day of 19								

See
Note (E) Signature of Importer or his Authorised Agent (1) and Status

Signature of Witness (1)

..... for Comptroller of Customs and Excise

For Notes (A) to (G) See overleaf.
* Delete whichever is not applicable.

(1) The signature of the Importer or his Authorised Agent must be attested by the Comptroller or a Witness whose signature is known to and is approved by the Comptroller.

Form C 19

Customs Regulations

Customs

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[Subsidiary]

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LAWS OF TRINIDAD AND TOBAGO

A. **PURCHASE TAX** — If any of the goods are of a kind chargeable with Purchase Tax, the appropriate Purchase Tax form must be completed and attached to this form.

B. **IMPORTER AND CONSIGNOR** — The name of both the importer and the consignor must be given, a reference number may be inserted if desired. The "importer" includes any owner or other person possessed of or beneficially interested in the goods at any time between their importation and their clearance from Customs charge. If the goods are imported under a contract of sale, the "Consignor" is the person selling them; otherwise the "Consignor" is the person owning the goods immediately before their importation.

C. **DESCRIPTION** — Goods must be described in such a manner as to show their precise nature and in sufficient detail to enable them to be identified for both tariff and statistical purposes.

D. **VALUE** — A separate value must be given for each description of goods. The original invoice giving details of the goods of each description must be presented with this entry.

E. **SIGNATORIES** — The declaration on the entry may be signed by or on behalf of the importer as follows:

- (a) if the importer is an individual, by (i) the actual importer, or (ii) a person in his employment if duly authorised in writing by him;
- (b) if the importer is a partnership, by (i) one of the partners or (ii) a person in their employment if duly authorised in writing by a partner;
- (c) if the importer is a company incorporated in Trinidad and Tobago under the Companies Act, by (i) a director or the Secretary, or (ii) any other officer of the company if duly authorised in writing by a director or the secretary;
- (d) if the importer is a corporation incorporated in Trinidad and Tobago by Statute, by (i) a person authorised by law to sign for the corporation, or (ii) an employee of the corporation if duly authorised in writing by such a person.
- (e) if the importer is a foreign firm or company, or a corporation incorporated abroad by statute, by a person authorised by the law of the country of the firm or company to sign for the firm or company.

or, as an agent of the importer, by any firm or company carrying on the business of shipping or forwarding agents whom the importer has authorised to act as his agent for Customs purposes.

The person signing the declaration must show the capacity in which he signs and, when acting as agent for the importer, may be required to produce the importer's written authority to act as his agent for Customs purposes. When the signatory is a clerk or other officer acting for the principal or authorised agent, he must give his full signature and description and the name of his employers.

F. Any person who makes or signs or causes to be made or signed any declaration relative to Customs which is untrue in any material particular is liable to heavy penalties.

G. Where duty is payable at a specific rate and the unit for duty differs from the unit for Statistical purposes, both units must be shown.

GOODS STORED IN THE QUEEN'S*/GOVERNMENT* WAREHOUSE

DELIVERY ORDER

RELEASES

To the Queen's*/Government* Warehouse-keeper at

Please deliver to the packages

entered overleaf.

Owner or his Authorised Agent

..... 19....

EXAMINATIONS

RENT

From to inclusive

PACKAGES		Measurement	Number of periods	Rate per period	Amount	
Numbers	Number of				\$	c.

TOTAL ...

Officer of Warehouse Accounts

*Delete whichever is not applicable. 19....

CUSTOMS.

Regulation 36

ENTRY EX SHIP FOR GOODS LIABLE TO DUTY**TRINIDAD AND TOBAGO**

PORT OF

See Note (B)
IMPORTER'S NAME

See Note (B)
CONSIGNOR.....

CUSTOMS BROKER

No. of Bill of Lading..... Dated.....19...

PREFERENTIAL	010
GENERAL	000

	MODE	
	PORT	

ENTRY No.
and
DATE

[illegible]

Total duty payable (in words) Dollars cent

I/We declare the above particulars to be true and complete

See
Note
(F) *Signature of Importer or his Authorized Agent (1)*

Dated this _____ day of _____, 19____

Status.....

Signature of Witness (1)

for Comptroller of Customs and Excise

For Notes (A) to (H) See Overleaf.

*Delete whichever is not applicable

(1) The signature of the Importer or his Authorised Agent must be attested by the Comptroller or a witness whose signature is known to, and is approved by the Comptroller

Customs Regulations

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[Subsidiary]

LAW OF TRINIDAD AND TOBAGO

Customs

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L.R.O. 1/1983

- *Delete whichever is not applicable.

...19...

LAWS OF TRINIDAD AND TOBAGO

Customs

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Customs Regulations

[Subsidiary]

(Regulations 36, 48)

FORM C 21.

CUSTOMS.

TRINIDAD AND TOBAGO.

Bill of Sight.

Declaration under Section 87 of the Customs Act, Ch. 78:01

No. of Bill of Lading

Port of Importation.

Importer's Name

Name of Aircraft or Ship.	Master's Name.	Date of Report.	Port or Place whence arrived.
Marks and Numbers.	Number and Description of Packages, with such information as the Importer is able to give as to Quantity and Value of Goods.		

I, _____, the Importer, or _____, Agent of the Importer, of the Goods above mentioned, do hereby declare that I have not, and that to the best of my knowledge he has not received sufficient Invoice, Bill of Lading, or other advice from which the Quantity, Quality or Value of the Goods above mentioned, can be ascertained.

Dated this day of 19 .

Witness.

Importer or Agent (1).

(2) Declared before me this day of 19 .

for Comptroller of Customs and Excise.

NOTE.—(1) The Importer or his Agent may examine the above mentioned goods for the purposes of making entry according to law.

(2) The declaration and signature of the importer or his agent must be attested by the proper Officer, or by a witness whose signature is known to, and who is approved by the Comptroller.

ENTRY FOR WAREHOUSING

(Regulation 36)

TRINIDAD AND TOBAGO

PORT OF.....

IMPORTERS NAME.....

EX* SHIP
STATE WAREHOUSE

*Delete whichever is not Applicable

00

Entry No.

Amount Rent Received \$.....

Cashier..... date.....

Cash Book No.

Invoice No. Ent. By Date

No. of Bill of Lading..... Dated..... 19....

Name of Aircraft of Ship	Rotation No.	DATE OF REPORT			County of Registry	Port or Place whence Arrived
		Day	Mth	Year		

[illegible]

**WAREHOUSE
RENT ASSESSED
OVERLEAF**

Officer ilc

Warehouse A/c for Warehousing in warehouse at at a value of (in words)

Date.....19..... Dated this..... day of..... 19.....

For Comptroller *Date*

.....
Importer or his Agent

For Comptroller of Customs & Excise

EXAMINATIONS

Goods stored in the State Warehouse

DELIVERY ORDER

To the State Warehouse-keeper at

Please deliver to the package
entered overleaf.

.....Agent

.....19.....

RENT

From..... to..... inclusive

PACKAGES		Measurement	No. of periods	Rate per period	Amount
Nos.	No. of				
TOTAL					

Officer ilc Warehouse Accounts

.....19.....

LAWS OF TRINIDAD AND TOBAGO

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Customs

[Subsidiary]

Customs Regulations

(Section 22, Regulation 36)

FORM C 23.

CUSTOMS.

TRINIDAD AND TOBAGO.

Deposit Entry.

*Port of
Depositor*

Relative entry (if any)	Number	Dated	19	
Name of Aircraft or Ship.	Master's Name.	Date of Report.	Port or Place whence arrived.	
Permission is requested to deposit the sum of (To be stated in words at length.) for the following reasons:— (PARTICULARS)				\$ c.
Total				\$
Deposit received ... No. \$ c. <i>Cashier.</i>		I/We declare the above particulars to be true. Dated this day of 19 . <i>Depositor.</i>		
Date 19 .				

(Regulation 43)

FORM C 24.

CUSTOMS.

TRINIDAD AND TOBAGO.

Transshipment Shipping Bill

Direct Constructive.*

No. of Entry

Port of

Exporter's Name

Name of Importing Aircraft or Ship.	Master's Name.	Date of Report.	Port or Place whence arrived.

* Delete where not applicable.

LAWS OF TRINIDAD AND TOBAGO

Customs

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Customs Regulations

[Subsidiary]

TO BE TRANSHIPPED TO THE UNDERMENTIONED VESSEL.

Name of exporting aircraft or ship.		Master's name,		Date of departure.		Port or place of destination.	
Marks.	Nos.	No. and description of packages.	Description of goods in accordance with the import list.	Quantity (import list).	Country of origin.	Value. \$ c.	
Total No. of packages in words. }							

I declare the above particulars to be true.

Dated this day of 19 .

Date 19 .

Exporter or Agent.

for Comptroller of Customs and Excise.

Received on board the this day of 19 .

Satisfied as to shipment.

Master, Chief Officer or Purser.

* Delete where not applicable.

Customs Boarding Officer.

**Notice of Exportation by Transhipment under
Special/General* Bond.†**

Port of 19 .

I, give notice that I intend to export on board the ship bound for
by virtue of Special/General* Bond dated the goods described on the
other side hereof to be landed there within days.

Bond in force.

Exporter or Agent.

for Comptroller of Customs and Excise.

* Delete where not applicable.

† To be printed on reverse side.

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Regulation 50)

FORM C 25.

CUSTOMS.

TRINIDAD AND TOBAGO.

Permit to Remove Goods prior to Entry.

(Application and Permit to Remove Goods under Bond)

I request to be allowed to remove from this Port to _____ the undermentioned goods
ex reported _____ 19 _____ and now lying at _____ the said goods to be
delivered into the custody of the proper officer of Customs and Excise at _____ with-
in _____ hours/days from the date hereof:

Marks and Nos.	No. of packages.	Description of goods.	Landing and delivery account.	Receipt and re-examination account.
				Brought to account
				entry No.
				Date
			<i>Customs Officer.</i>	
			Date 19 .	<i>Customs Officer.</i>

Importer or Agent.

No objection,

Application granted.
Bond in force.

Officer-in-charge import station.

for Comptroller of Customs and Excise.

Name and address of carrier

Delivered to _____ for delivery into the care of the proper Officer at within
hours/days dated _____ 19 _____ at _____ a.m.
/p.m.

Customs Officer.

LAWS OF TRINIDAD AND TOBAGO

Customs

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Customs Regulations

[Subsidiary]

(Regulation 72)

FORM C 26.

CUSTOMS.

TRINIDAD AND TOBAGO.

Voucher No.

O. E. No.

**Application for Refund of Duty and Damage Certificate
Application.**

From
To The Comptroller of Customs and Excise, Port-of-Spain.
Date 19 .

I/We herewith apply for a refund to the extent of per cent. of the duty paid in respect of the following goods, landed in a damaged state, and duty paid on duty entry No. of 19 , ex s.s of 19 from

Importer.

Insurance Certificate.

I/We certify that the above goods are covered by insurance with the Company, and that as a result of a survey a claim to the extent of per cent. has been allowed in respect of the above-mentioned goods owing to damage.

Insurance Agents.

Date 19 .

EXAMINATION OF GOODS.

We certify that we have examined the above-mentioned goods and recommended an abatement of per cent. as fair and reasonable.

Officer in Charge of Importing Ship.

Date 19 .

APPROVAL OF PERCENTAGE OF ABATEMENT.

Abatement of per cent. approved.

for Comptroller.

Date 19 .

AMOUNT OF ABATEMENT.

I certify that at the approved rate of abatement a refund of dollars and cents as shown on the statement recorded on duty entry No. of 19 ex s.s is due to the importer.

Officer.

Date 19 .

CERTIFICATE OF CHECKING OFFICER.

Examined and found Correct.

Date 19 .

Accountant.

CERTIFICATE OF COMPTROLLER.

The duty to be repaid for abatement on account of damage as above-mentioned amounts to dollars and cents (\$).

Expiry date 19 .
(2 years from date of payment).

Date 19 .

for Comptroller of Customs and Excise.

LAWS OF TRINIDAD AND TOBAGO

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Customs

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Customs Regulations

TREASURY DEPARTMENT.

Passed for payment.

Date 19 .

for Accountant General.

RECEIPT FOR DUTY REPAID.

Received from the Accountant General this day of 19 the
sum of dollars and cents in full of the above claim.

Witness of payment.

Importer.

FORM C 27.

(Regulation 73)

CUSTOMS.

TRINIDAD AND TOBAGO.

Application for Refund of Duty.

From

To The Comptroller of Customs and Excise, Port-of-Spain.

Date 19 .

I/We declare that I/we have over-paid and do hereby apply for a refund of duty amount-
ing to dollars and cents in respect of (a) entered on duty entry
No. of 19 . Ex reported 19 .

Importer.

(a) Insert particulars of the packages, quantity and value of goods.

FORM C 28.

(Regulation 94)

CUSTOMS.

TRINIDAD AND TOBAGO.

Application and Permit to Take Stores on Board.

From

To The Comptroller of Customs and Excise.

Date 19 .

I/We request permission to ship the undermentioned goods as stores on the aircraft/
ship bound for tonnes ; men ; duration of
voyage days.

Master.

I certify that the above stores (as amended*) are not excessive.

Customs Boarding Officer.

Approved.

for Comptroller of Customs and Excise.

* To be struck out if application is not amended.

LAWS OF TRINIDAD AND TOBAGO

Customs

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[Subsidiary]

(Regulations 94, 111, 112)

FORM C 29.

CUSTOMS.

TRINIDAD AND TOBAGO.

Drawback No.

Customs Officer.

Drawback and Debenture Application.

I, of having entered the undermentioned goods, for exportation in the aircraft/ship* bound for do hereby apply for a drawback of dollars and cents upon the exportation/shipment as stores* of the said goods and upon fulfilment of the prescribed conditions.

I declare the above particulars to be true and that I am entitled to drawback as claimed.

Exporter, or his agent.

CERTIFICATE OF CHECKING OFFICER.

I certify that the values against which I have placed my initials agree with the particulars on the import entry and that duty was paid thereon accordingly.

Officer, Check Staff.

Bond in force.

for Comptroller of Customs and Excise.

CERTIFICATE OF SHIPMENT.

I certify that the above-mentioned goods have been put on board the in my presence.

Customs Officer.

Date 19 .

I certify that I have seen/examined the above-mentioned goods on board the , that to the best of my knowledge and belief they have been duly exported therein, and that the receipt on board has been acknowledged by the master on the appropriate Shipping Bill.

Customs Boarding Officer.

Date 19 .

CERTIFICATE OF CONTENT.

I certify that the goods are duly/not* entered on the content.

Searcher.

Date 19 .

CERTIFICATE OF CHECKING OFFICER.

Examined and found correct.

Accountant.

Date 19 .

CERTIFICATE OF COMPTROLLER.

The drawback on the goods mentioned in this debenture amounts to dollars and cents.
\$

Expiry Date 19 .

(1 year from exportation)

for Comptroller of Customs and Excise.

Date 19 .

LAWS OF TRINIDAD AND TOBAGO

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TREASURY DEPARTMENT.

I declare that the conditions under which drawback is allowed have been fulfilled, that the goods mentioned in this debenture have been actually put on board the _____ for use as stores/exported by the _____ * and have not been returned and are not intended to be returned to Trinidad and Tobago, and that at the time of entry and shipping of the said goods I was, and still am, entitled to drawback thereon.

Date 19 .

Exporter.

PASSED FOR PAYMENT.

Date 19 .

for Accountant General.

RECEIPT FOR DUTY REPAID.

Received from the Accountant General this _____ day of _____ 19 _____ the sum of _____ dollars and _____ cents, in full of the within claim.
\$ _____

Exporter.

Witness to payment.

* Delete where not applicable.

FORM C 30.

(Regulation 176)

CUSTOMS.

TRINIDAD AND TOBAGO.

Notice of Breach of Merchandise Marks Laws.

To the Comptroller, or Principal Officer of Customs and Excise at the port of

I hereby give you notice that the undermentioned goods that is to say, (1) _____ are about to be imported into your port on or about the _____ day or _____ next in the (2) _____ from _____.

That such goods are liable to detention and forfeiture being (3) _____.

That Mr. _____ of _____ and Mr. _____ of _____ are prepared to become my sureties in such bond as may be required upon detention of the goods.

And I request that the said goods may be detained and dealt with accordingly.

Dated this _____ day of _____, 19 _____.

A. B.
(or agent for)

NOTE.—Mr. _____ refers to _____ his bankers (or) solicitors, and Mr. _____ to _____ his bankers (or) solicitors as to his sufficiency for the penalty of the bond.

(1) Describe the goods, number of packages, marks used and any other particulars necessary for their identification.

(2) Describe the ship, aircraft and give name, or identification.

(3) State how the goods infringe the Act and if the infringement is one as to a forged trade mark protected in a British possession or foreign state, state the possession or State; or if the infringement is one as to place or country of origin, state the name of the place or country falsely used.

SHIPPING BILL EX WAREHOUSE**TRINIDAD AND TOBAGO**

PORT OF

EX QUEEN'S	1	STATE	2	PRIVATE	3
EX PRIVATE MANUFACTURING		4	EXCISE	5	WAREHOUSE

EXPORTER'S NAME..... Name and Rotation No. of Importing Aircraft or Ship.....
* Ex Queen/State Warehouse

NAME OF WAREHOUSE..... EXCISE No.

DATE WAREHOUSED: 01/01/2010 10:00:00 AM

FOR EXPORTATION
FOR Aircraft/Ship's Stores/Bunkers

MODE	
PORT	

EXPORT No.
and
DATE

*	Foreign Produce	Local Produce
	68	48
	62	42

Amount of
Rent Received \$

Cashier

Date

**LOCKER'S
ORDER No.**

In the case of Aircraft/Ship's Stores/Bunkers the Destination of the Goods and the No. of the Country is to be the Country of Registry of the Vessel/Aircraft.

[illegible]

Officer i/c

Warehouse A/cs

Date _____

I/We declare the above particulars true and request permission to remove.....

By _____ (Mode of conveyance) from _____ warehouse #1 _____ (place) by virtue of _____

*General/Particular Bond dated _____ 19____ in the sum of \$ _____ the above mentioned goods for

(a) exportation to..... or (b) use as * Aircraft/Ships' Stores Dated this..... day of..... 19.....

* Delete whichever is not applicable

Signature of Exporter or his Authorised Agent (1)

.....
Signature of Witness (1)

For Comptroller of Customs and Excise

(1) The declaration and signature of the Exporter or his Authorised Agent must be attested by the Comptroller or a witness whose signature is known to and is approved by the Comptroller.

See reverse side

GOODS STORED IN THE QUEEN'S*/STATE* WAREHOUSE		DELIVERY ORDER																			
Particulars of (a) release from the warehouse, (b) certificate of shipment and (c) receipt on board from the Master or Mate.	To the Queen's*/State* Warehouse Keeper at..... Please deliver to..... the packages entered overleaf. Signature of Owner or Authorised Agent 19.....		I hereby certify that bond as stated overleaf is in force * has been given Amount to be debited against the General Bond \$ Officer 19.....																		
(a) Released.....packages as overleaf. Number of (date)..... 19..... Warehouse Officer	WAREHOUSE RENT Queen's * State From to..... inclusive <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;">PACKAGES</th> <th rowspan="2" style="text-align: center;">Measurement</th> <th rowspan="2" style="text-align: center;">Number of periods</th> <th rowspan="2" style="text-align: center;">Rate per period</th> <th colspan="2" style="text-align: center;">Amount</th> </tr> <tr> <th style="text-align: center;">Numbers</th> <th style="text-align: center;">Number of</th> <th style="text-align: center;">\$</th> <th style="text-align: center;">c.</th> </tr> </thead> <tbody> <tr> <td style="height: 100px;"></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		PACKAGES		Measurement	Number of periods	Rate per period	Amount		Numbers	Number of	\$	c.								Particulars of examination before shipment Shipping Officer Date 19.....
PACKAGES		Measurement	Number of periods	Rate per period				Amount													
Numbers	Number of				\$	c.															
(b) Shipped.....packages as overleaf by..... at..... at..... a.m./p.m. Station (date)..... 19..... Shipping Officer	TOTAL ... Officer i/c Warehouse Accounts 19.....		Particulars of examination on board Boarding Officer Date 19.....																		
(c) Received.....packages as overleaf. Number of (date)..... 19..... Master or Mate * Delete whichever is not applicable.																					

LAWS OF TRINIDAD AND TOBAGO

Customs

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Customs Regulations

[Subsidiary]

FORM C 32.

(Regulation 111)

CUSTOMS.

TRINIDAD AND TOBAGO.

SHIPPING BILL FOR LOCAL PRODUCE

AIRCRAFT BUNKERS

EXPORTER'S NAME MONTH 19.....

NAME OF AIRLINE SUPPLIED

Name of Aircraft	Day bunkered	LITRES SUPPLIED			Signed and declared true for exporter	Signed for Comptroller of Customs and Excise
		gasolene 100 octane or over	gasolene under 100 octane	Lubricating oils		

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LAW OF TRINIDAD AND TOBAGO

Customs Regulations

EXPORTER'S NAME

MODE	
PORT	

DRAWBACK OF CUSTOMS DUTIES CLAIMED
* **DRAWBACK OF CUSTOMS DUTIES NOT CLAIMED**

FOR EXPORTATION	048
* For Aircraft/Ship's Stores/Bunkers	049

[illegible]

Dated this day of 19

Signature of Exporter or his Authorised Agent (1)

.....
Signature of Witness (1)

for Comptroller of Customs and Excise

* Delete whichever is not applicable.

N.B.—If Drawback claimed on the Materials entering into the manufacture or processing of the "Local Produce"

- (1) The signature of the Exporter or his Authorised Agent must be attested by the Comptroller or a Witness whose signature is known to and is approved by the Comptroller.

L.R.O. 1/1983

TRINIDAD AND TOBAGO

PORT OF

EXPORTER'S NAME

SHIPPING BILL FOR LOCAL PRODUCE

LIABLE TO EXPORT DUTY

FOR EXPORTATION

048

FOR AIRCRAFT/SHIP'S STORES/BUNKERS

049

Name of Aircraft or Ship	Agent of Aircraft or Ship	Country of Registry	Destination of Aircraft or Ship	Destination of Goods	No. of Country

EXPORT No.
and
DATE

Amount
Received \$

Cashier

Date

In the case of Aircraft/Ships' Stores/Bunkers the destination of the Goods and the No. of the Country is to be the Country of Registry of the Vessel/Aircraft.

[illegible]

TOTAL NUMBER OF PACKAGES IN WORDS:

TOTAL VALUE ...

TOTAL

Total duty payable (in words)

I We declare the above particulars to be true, Dated this day of 19

Signature of Exporter or his Authorised Agent (1)

.....
Signature of Witness (1)

for Comptroller of Customs and Excise

* Delete whichever is not applicable.

(1) The signature of the Exporter or his Authorised Agent must be attested by the Comptroller, or a witness whose signature is known to, and is approved by the Comptroller.

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Customs Regulations

Customs

LAW OF TRINIDAD AND TOBAGO

FORM C 35.
CUSTOMS.
SHIPPING BILL FOR GOODS RE-EXPORTED
NOT LIABLE TO EXPORT DUTIES

EXPORT No.
and
DATE

(Regulations 111, 115)

TRINIDAD AND TOBAGO

PORT OF

EXPORTER'S NAME

DRAWBACK OF CUSTOMS DUTIES CLAIMED

FOR EXPORTATION

058

DRAWBACK OF CUSTOMS DUTIES NOT CLAIMED

FOR AIRCRAFT/SHIP'S STORES/BUNKERS

059

Name of Aircraft or Ship	Agent of Aircraft or Ship	Country of Registry	Destination of Aircraft or Ship	Destination of Goods	No. of Country	In the case of Aircraft/Ships' Stores/Bunkers the Destination of the Goods and the No. of the Country is to be the Country of Registry of the Vessel/Aircraft.

PACKAGES		Tariff Heading Number	Statistical Classification Number	DESCRIPTION (Describe in such detail as to enable Goods to be identified for both Customs and Statistical Purposes)	Quantity in Figures	Unit of Q'ty	Unit Number	Country of Origin and Consignment	Number of Country	VALUE F.O.B.		Amount of Drawback Claimed	
Marks and Numbers	Number and Description									\$	c.		\$
TOTAL NUMBER OF PACKAGES IN WORDS:—										TOTAL VALUE ...			

I/We declare the above particulars to be true.

Dated this _____ day of _____ 19 _____

Signature of Exporter or his Authorised Agent (1)

.....
Signature of Witness (1)

for Comptroller of Customs and Excise

N.B.—If Drawback claimed (a) show original marks and numbers of packages.

(b) complete the reverse side of this form

(c) submit form C. 29 with details of Drawback claimed together with this form.

(1) The declaration and signature of the Exporter or his Authorised Agent must be attested by the Comptroller or a Witness whose signature is known to and is approved by the Comptroller.

* Delete whichever is not applicable.

L.R.O. 1/1983

DRAWBACK No.

Port of

Exporter's Name

Customs Officer

Searcher

Certified Vessel/Aircraft named overleaf cleared, Goods on content/not on content*

I do hereby declare that the goods of which particulars are given hereunder are in the unbroken packages in which they were originally imported, have not deteriorated in quantity, quality, or value, that the duties claimed have been paid thereon, and that the particulars of importation given hereunder relate to the goods described hereunder are true

Signature of Exporter or his Authorised Agent

Signature of Witness

for Comptroller of Customs and Excise

Dated this day of 19.....

Name of Aircraft or Ship on which Imported	Date of Importation	Entry Number and Date Duty paid	Quantity of goods entered	Value when entered \$ c.	Amount of Duty paid \$ c.	By whom Duty paid	Quantity for Re-export	Value C.I.F. \$ c.	Amount of Drawback claimed \$ c.
							Total Number of packages in words		

Shipped packages as overleaf
Number of

by at
Station

at a.m./p.m.

Date 19.....

Shipping Officer

Received the packages mentioned overleaf on board

Date 19.....

Master or Mate

* Examined/seen on board packages
Number of

at a.m./p.m.

Date 19.....

Customs Boarding Officer

NOTICE OF EXPORTATION UNDER GENERAL BOND

Port of

.....19.....

I give notice that I intend to export on board the ship bound for

by virtue of General Bond dated the goods described on the other side hereof to be landed there within days.

Date 19.....

Bond in force

Signature of Exporter or his Authorised Agent

for Comptroller of Customs and Excise

* Delete whichever is not applicable.

LAWS OF TRINIDAD AND TOBAGO

Customs

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Customs Regulations

[Subsidiary]

FORM C 36.

(Regulations 111, 116)

CUSTOMS.

TRINIDAD AND TOBAGO.

Shipping Bill for Goods Re-Exported liable to Export Duty.

Port of

Exporter's Name

Name of aircraft or ship.	Master's name.	Destination of aircraft or ship.	Destination of goods.

Marks and Nos.	Item No. of export list.	No. and description of packages.	Quantity and description of goods in accordance with the export list.	Value f.o.b. \$	Amt. of duty. \$

Total No. of packages in words }	Total amount of Duty payable on this shipping bill \$

No.	Total Duty	[In words.]
Duty received \$ c .	dollars	cents.
Cashier.	I/We declare the above particulars to be true.	
Date , 19 .	Dated this day of , 19 .	
	Declared before me	Exporter or his Agent (1).
		Witness.
		for Comptroller of Customs and Excise.

(1) The declaration and signature of the Exporter or his agent must be attested by the Comptroller or a witness whose signature is known to and who is approved by the Comptroller.

LAWS OF TRINIDAD AND TOBAGO

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Customs

[Subsidiary]

Customs Regulations

(Regulation 118)

FORM C 37.

CUSTOMS.

TRINIDAD AND TOBAGO.

Permit to Re-Land Goods Shipped for Export.

APPLICATION.

Port of

19 .

THE COMPTROLLER OF CUSTOMS AND EXCISE.

Permission is requested to re-land the following goods, viz.:

waterborne to be shipped, or shipped for exportation and which it is desired to return ashore for—

- (a) free delivery to me/us;
- (b) delivery to me/us on payment of duty thereon, or
- (c) re-warehoused,

for the following reasons, *i.e.*

Importer or Agent.

Allowed.

for Comptroller.

Date

, 19 .

CERTIFICATE OF RE-LANDING OF GOODS SHIPPED FOR EXPORT ON BOARD AN EXPORTING SHIP BUT NOT LANDED ABROAD.†

NOTE.—This form is not to be used for re-imported goods, *i.e.* goods which have left the territorial waters of Trinidad and Tobago, and which (if liable to duty), must be duty paid before delivery, unless the Comptroller otherwise directs.

I, _____, of Customs and Excise at _____, do hereby certify that the goods enumerated in the application and declared to have been exported from _____ by the _____ on the _____ day of _____, 19____, have been re-landed at _____ this _____ day of _____, 19____, with the authority of the Comptroller of Customs and Excise, for:—

- (a) Free delivery to the shipper.
- (b) Delivery to the shipper on payment of duty thereon, *Vide* D.E. No. _____ of _____, 19____, or _____
- (c) Re-warehoused in the _____, *Vide* Warehousing Entry No. _____ of, 19____.

Customs Officer.

† To be printed on reverse side.

LAWS OF TRINIDAD AND TOBAGO

Customs

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Customs Regulations

[Subsidiary]

FORM C 38.

(Regulation 131)

CUSTOMS.

TRINIDAD AND TOBAGO.

Request to Repack Warehoused Goods.

Port of

19 .

I request permission to repack the undermentioned goods as shown below:—

Ship Rotation Register Folio
Date warehoused

Marks.	Numbers.	From		To
		No. of packages.	Description of goods.	

No. _____ Owner.

Rent to 19 Received.

\$ c.

Cashier.

, 19 .

Permission granted.

for Comptroller of Customs and Excise.

Date

, 19 .

† I certify I have supervised the repacking of the undermentioned goods in the manner shown below:—

Marks.	Nos.	No. of packages.	Description of goods.	How repacked.

Further that this transaction is recorded in the Operations Register at folio .

Also that the original account—Rotation Register Folio has
been closed, and a fresh account opened at Rotation Register
Folio .

Officer-in-Charge,

Warehouse.

Date , 19 .

† To be printed on reverse side.

LAWS OF TRINIDAD AND TOBAGO

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Customs

[Subsidiary]

Customs Regulations

(Regulation 136)

FORM C 39.

CUSTOMS.

TRINIDAD AND TOBAGO.

Transfer of Warehoused Goods.

Port of

, 19 .

THE COMPTROLLER OF CUSTOMS AND EXCISE.

Please note that I have this day transferred the undermentioned packages which are deposited in the Warehouse at , to , of .

Owner or Authorised Agent of Owner.

Ship.	Rotation.	Register.	Folio.	Date warehoused.	By whom warehoused.	Marks and No. of packages.	Description of goods.

CERTIFICATE OF ACCEPTANCE.

I, , of , hereby certify that as from this date I am the owner of the aforementioned goods and that I undertake to pay when called upon to do so all rent and charges due and accruing thereon.

Entered.

Warehouse Officer.

Signature of the person to whom transferred or his Authorised Agent.

Date

, 19 .

Form C 40

PORT OF

DELIVERED *	EX QUEEN'S	1	STATE	2	PRIVATE	3
			PRIVATE MANUFACTURING	4	WAREHOUSE	

See Note (B)

IMPORTER'S NAME

See Note (B)

SEE NOTE (B)
CONSIGNOR

ENTRY No.
and
DATE

Date of Importation		Rate of Exchange		Value Slip Number		Customs Broker		
Name of Warehouse		Name of Aircraft or Ship			Rotation Number of Aircraft or Ship		Date Warehouseed	
							Day	Mth. Year

PREFERENTIAL	010
GENERAL	000

Invoice
Examined by
Date

Amount Received \$

Cashier

[illegible]

Officer i/c
Warehouse A/c's
Date

Total duty payable (in words) **Dollars** **cents**

I/We declare the above particulars to be true and complete. Dated this day of 19

See
Note (F)

Signature of Importer or his Authorised Agent (1)

Signature of Witness (1)

for Comptroller of Customs and Excise

[illegible]

For Notes (A) to (H) See Overleaf.

* Delete whichever is not applicable.

(1) The signature of the Importer or his Authorised Agent must be attested by the Comptroller or a witness whose signature is known to, and is approved by the Comptroller.

WAREHOUSE RENT ASSESSED OVERLEAF	
TOTAL PAYABLE	

EXAMINATIONS

GOODS STORED IN THE QUEEN'S*/STATE* WAREHOUSE

DELIVERY ORDER

To the Queen's*/State* Warehouse Keeper at.....

Please deliver to..... the packages

entered overleaf.

Signature of Owner or his Authorised Agent

..... 19.....

WAREHOUSE RENT

Queen's
* State

From to inclusive

PACKAGES		Measurement	Number of periods	Rate per period	Amount	
Numbers	Numbers of				\$	c
TOTAL				...		

TOTAL. ...

Officer ile Warehouse Accounts

*Delete whichever is not applicable. 19...

- A. **PURCHASE TAX** — If any of the goods are of a kind chargeable with Purchase Tax, the appropriate Purchase Tax form must be completed and attached to this form.
- B. **IMPORTER AND CONSIGNOR** — The name of both the importer and the consignor must be given, a reference number may be inserted if desired. The "importer" includes any owner or other person possessed of or beneficially interested in the goods at any time between their importation and their clearance from Customs charge. If the goods are imported under a contract of sale, the "Consignor" is the person selling them; otherwise the "Consignor" is the person owning the goods immediately before their importation.
- C. **DESCRIPTION** — Goods must be described in such a manner as to show their precise nature and in sufficient detail to enable them to be identified for both tariff and statistical purposes.
- D. **VALUE** — A separate value must be given for each description of goods. The original invoice giving details of the goods of each description must be presented with this entry.
- E. **DUTY** — Where an entry comprises goods of different tariff or statistical description, the total duty payable on each separate description must be given. When articles liable to *ad valorem* duty are also liable to specific duty, the specific duty should be separately shown.
- F. **SIGNATORIES** — The declaration on the entry may be signed by or on behalf of the importer as follows:
- (a) if the importer is an individual, by (i) the actual importer, or (ii) a person in his employment of duly authorised in writing by him;
 - (b) if the importer is a partnership, by (i) one of the partners or (ii) a person in their employment if duly authorised in writing by a partner;
 - (c) if the importer is a company incorporated in Trinidad and Tobago under the Companies Act, by (i) a director or the Secretary, or (ii) any other officer of the company if duly authorised in writing by a director or the secretary;
 - (d) if the importer is a corporation incorporated in Trinidad and Tobago by Statute, by (i) a person authorised by law to sign for the corporation, or (ii) an employee of the corporation if duly authorised in writing by such a person;
 - (e) if the importer is a foreign firm or company, or a corporation incorporated abroad by statute, by a person authorised by the law of the country of the firm or company to sign for the firm or company.
- or, as an agent of the importer, by any firm or company carrying on the business of shipping or forwarding agents whom the importer has authorised to act as his agent for Customs purposes.
- The person signing the declaration must show the capacity in which he signs and, when acting as agent for the importer, may be required to produce the importer's written authority to act as his agent for Customs purposes. When the signatory is a clerk or other officer acting for the principal or authorised agent, he must give his full signature and description and the name of his employers.
- G. Any person who makes or signs or causes to be made or signed any declaration relative to Customs which is untrue in any material particular is liable to heavy penalties.
- H. Where duty is payable at a specific rate and the unit for duty differs from the unit for Statistical purposes, both units must be shown.

LAWS OF TRINIDAD AND TOBAGO

Customs

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Customs Regulations

[Subsidiary]

(Regulation 139)

FORM C 41. .

CUSTOMS.

TRINIDAD AND TOBAGO.

Request for and Advice of Removal of Warehoused Goods.

I request to be allowed to remove from the Special/General bond dated . 19 . the undermentioned goods, to the Port of . there to be warehoused in the Warehouse within . days from the date hereof, viz:—

REQUEST. No.

Rot		Register		Folio	
Ship.	Date of warehousing.	Marks and Nos.	No. and description of packages.	Description of goods.	Record of Officer's examination.

Port of

. 19 .

Owner of goods or his Agent.

Allowed. Bond in force.

Dated . 19 .

for Comptroller of Customs and Excise.

Locker's Order No.

Dated . 19 .
Rent to . 19 .

\$ c. received.

Cashier.

ADVICE.

To the Officer-in-Charge, Warehouse, Port of

The above goods have this day been forwarded by . at . a.m./p.m. to your port under bond for re-warehousing and at the time of delivery were in good condition and contained the goods as described and examined above.

Dated . 19 .

*Officer-in-Charge,
Warehouse*

RECEIPT AND RE-WAREHOUSING CERTIFICATE.†

To the Officer-in-Charge, King's Warehouse,

Port of .
I certify that the above packages have been received without loss or diminution and duly re-warehoused—Rot Register Folio Vide re-warehousing Entry No. [Copy attached].

*Officer-in-Charge,
Warehouse.*

Dated . 19 . Port of .

† To be printed on reverse side.

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Regulation 149)

FORM C 42.

CUSTOMS.

TRINIDAD AND TOBAGO.

Refund of Part Proceeds of Sale of Goods Warehoused.

APPLICATION BY OWNER.

Address

Date , 19 .

THE COMPTROLLER OF CUSTOMS AND EXCISE.

I/We hereby apply for the balance of the proceeds of sale of the below mentioned goods warehoused on , 19 , ex ROT , Register , Folio , and sold at public auction on the , 19 .

I/We hereby declare that the goods sold were owned by me/us and that I am/we are entitled to the proceeds applied for.

No objection.

Officer-in-Charge Warehouse

Owner.

Date , 19 .

Allowed.

for Comptroller of Customs and Excise.

Refund voucher issued for dollars and cents , 19 .

Officer-in-Charge,
State Warehouse, Port-of-Spain.

LAWS OF TRINIDAD AND TOBAGO

Customs

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Customs Regulations

[Subsidiary]

(Regulations, Schedule)

FORM C 43.

CUSTOMS.

TRINIDAD AND TOBAGO.

APPLICATION FOR OVERTIME SERVICES

Port-of-Spain,

.....19.....

THE COMPTROLLER OF CUSTOMS AND EXCISE.

Sir,

Permission is hereby required to:—

.....
(Insert nature of work, &c., to be done, and where)
.....
.....
.....
.....

ex/to on
(Name of vessel) (Date)

at/from to
(Hour) (Hour)

We guarantee all expenses incurred.

Yours faithfully.

.....
Master or Agent

Allowed by:

Date:

(For official use only)

CHARGES IN RESPECT OF APPLICATION OVERLEAF

AGENT		VESSEL	WHERE		
Date	Staff Employed	Services Performed	Time	No. Hours	\$ c.

Part Charged to:

Signature of Officer Checked by

Index No. Date

LAWS OF TRINIDAD AND TOBAGO

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Customs

[Subsidiary]

Customs Regulations

(Regulation 61)

FORM C 44.

CUSTOMS.

TRINIDAD AND TOBAGO.

Landing Certificate.

This is to certify that the undermentioned goods entered by M _____, were landed at
this port. *Ex* _____ Master, from _____ on the _____ day 19 ____.

Marks and Nos.	No. and description of packages.	Description of goods.	Quantity.	Observations.

Correct.

Port of

Customs Officer.

Date

, 19 ____.

for Comptroller of Customs and Excise.

(Regulation 186)

FORM C 45.

CUSTOMS.

TRINIDAD AND TOBAGO.

**General Permit for Licensed Small Craft to Visit Ships in Harbour
of Port-of-Spain.****This Permit is not Valid between the Hours of 6.00 p.m. and 6.00 a.m. during
which Period a Special Permit is required.*

General Permit for the licensed drogher/boat/launch* , to take fruit,* vegetables,* curios,* and to and from vessels lying in harbour at Port-of-Spain.

This general permit is valid until the day of , 19 , *during the period 6.00 a.m. to 6.00 p.m. daily, and in the following area only, viz.: Port-of-Spain harbour.

Name of owner of drogher/boat/launch*

Address of Owner

Name of Master

The drogher/boat/launch* shall put off from the Queen's Wharf or St. Vincent Wharf, and any articles whatsoever, which are taken on board must be produced to the proper Officer of Customs between the eastern end of Queen's Wharf and the western end of St. Vincent Wharf before removal to or towards any ship. The master shall keep and produce to any Customs Officer or Guard on demand a book in which he shall enter the date and time of clearance outwards, and a general description of the articles carried, and shall not leave the wharf until the entry has been initialled by a Customs Officer or Guard. Inwards, the drogher, boat, or launch shall always proceed for clearance direct either to the Queen's Wharf, Custom House Landing or the St. Vincent Wharf, as directed below without touching at any other place, and no article shall be removed therefrom until such article has been passed by a Customs Officer or Guard.

This permit provides for clearance inwards at the following places:—

Queen's Wharf—between the hours 7.00 a.m. and 4.00 p.m.

St. Vincent Wharf between the hours 7.00 a.m. and 4.00 p.m.

Customs House Landing:—

On week days—From 6.00 a.m. to 7.00 a.m.

4.00 p.m. to 6.00 p.m.

6.00 p.m. to 6.00 a.m.*

On Saturdays, Sundays and public holidays—From 6.00 a.m. to 6.00 p.m.

6.00 p.m. to Midnight.

Midnight to 6.00 a.m.*

for Comptroller of Customs and Excise.

Date , 19 .

ENDORSEMENTS.†

CLEARED				ENTERED.			
Date.	Hour.	Station.	Officer.	Date.	Hour.	Station.	Officer.

* Issuing Officer to delete and initial words not required.

† To be printed on reverse side.

LAWS OF TRINIDAD AND TOBAGO

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Customs

[Subsidiary]

Customs Regulations

(Regulation 187)

FORM C 46.

CUSTOMS.

TRINIDAD AND TOBAGO.

**Special Permit for Licensed Small Craft to Visit Ships in Harbour
of Port-of-Spain.**

Special Permit for the licensed drogher/boat/launch* , to take fruit,* vegetables,* curios,* and to and from the following vessels lying in harbour at Port-of-Spain, viz.:

This special permit is valid during the period from , on , to , on , and in the following area only, viz.: Port-of-Spain harbour.

Name of owner of drogher/boat/launch.

Address of Owner.

Name of master.

The drogher/boat/launch* shall put off from , and any articles whatsoever which are taken on board must be produced to the proper Officer of Customs at , before removal to or towards any ship. The master shall furnish the proper Officer or Guard with a list in duplicate of the articles carried, and shall not leave the wharf until the duplicate list has been initialled and returned to him by the Officer or Guard, and he shall produce such list to any Officer or Guard on demand. Inwards, the drogher, boat or launch shall proceed for clearance direct to , without touching any other place, and no article shall be removed therefrom until such article has been passed by a Customs Officer or Guard.

for Comptroller of Customs and Excise.

Date , 19 .

ENDORSEMENTS.†

Cleared at a.m./p.m. on , 19 .
Customs Officer.

Entered a.m./p.m. , 19 .
Customs Officer. at

* Issuing Officer to delete words not required.

† To be printed on reverse side.

(Regulation 187)

FORM C 47.

CUSTOMS.

TRINIDAD AND TOBAGO.

**General Permit for Licensed Small Craft to Visit Ships in Harbour
at San Fernando and Scarborough.**

**This Permit is not valid between the Hours of 6.00 p.m. and 6.00 a.m. during which period a special permit is required.*

General Permit for the licensed drogher/boat/launch* , to take fruit,* vegetables,* curios,* and , to and from vessels lying at

This general permit is valid until the day of , 19 , *during the period 6.00 a.m. to 6.00 p.m. daily, and in the following area only, viz.:—

Name of Owner of drogher/boat/launch.

Address of Owner.

Name of Master.

The drogher/boat/launch* shall put off from , and any articles whatsoever which are taken on board must be produced to the proper Officer of Customs at , before removal to or towards any ship. The master shall keep and produce to any Customs Officer or Guard on demand a book in which he shall enter the date and time of clearance outwards, and a general description of the articles carried, and shall not leave the wharf until the entry has been initialled by a Customs Officer or Guard. Inwards, the drogher, boat or launch shall always proceed for clearance direct to , without touching any other place, and no article shall be removed therefrom until such article has been passed by a Customs Officer or Guard.

for Comptroller of Customs and Excise.

Date , 19 .

ENDORSEMENTS.†

CLEARED				ENTERED.			
Date.	Hour.	Station.	Officer.	Date.	Hour.	Station.	Officer.

* Issuing Officer to delete words not required.

† To be printed on reverse side.

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Customs

[Subsidiary]

Customs Regulations

(Regulation 187)

FORM C 48.

CUSTOMS.

TRINIDAD AND TOBAGO.

**Special Permit for Licensed Small Craft to Visit Ships in Harbour
at San Fernando and Scarborough.**

Special Permit for the licensed drogher/boat/launch* , to take fruit,* vegetables,* curios,* and , to and from the following vessels lying in harbour at San Fernando/Scarborough,* viz.:

This special permit is valid during the period from , on , to , on , and in the following area only, viz.:

Name of Owner of drogher/boat/launch.

Address of Owner.

Name of Master.

The drogher/boat/launch* shall put off from , and any articles whatsoever which are taken on board must be produced to the proper Officer of Customs at , before removal to or towards any ship. The master shall furnish the proper Officer or Guard with a list in duplicate of the articles carried, and shall not leave the wharf until the duplicate list has been initialled and returned to him by the Officer or Guard, and he shall produce such list to any Officer or Guard on demand. Inwards, the drogher, boat or launch shall proceed for clearance direct to , without touching any other place, and no article shall be removed therefrom until such article has been passed by a Customs Officer or Guard.

for Comptroller of Customs and Excise.

Date , 19 .

ENDORSEMENTS.†

Cleared at a.m./p.m. on , 19 . at
Customs Officer. *Station.*

Entered a.m./p.m. , 19 . at
Customs Officer. *Station.*

* Issuing Officer to delete words not required.

† To be printed on reverse side.

(Regulation 187)

FORM C 49.

CUSTOMS.

TRINIDAD AND TOBAGO.

**General Permit for Licensed Small Craft to Visit Ships in Harbour
at Brighton, Pointe-a-Pierre, Point D'Or and Point Fortin.****This Permit is not valid between the hours of 6.00 p.m. and 6.00 a.m. during which
period a special permit is required.*

General Permit for the licensed drogher/boat/launch* , to take fruit,* vegetables,* curios,* and , to and from vessels lying at

This general permit is valid until the day of , 19 , *during the period 6.00 a.m. to 6.00 p.m. daily, and in the following area only, viz.:—

Name of Owner of drogher/boat/launch.

Address of Owner.

Name of Master.

The drogher/boat/launch* shall put off from , and any articles whatsoever which are taken on board must be produced to the proper Officer of Customs at before removal to or towards any ship. The master shall keep and produce to any Customs Officer or Guard on demand a book in which he shall enter the date and time of clearance outwards, and a general description of the articles carried, and shall not leave the wharf until the entry has been initialled by a Customs Officer or Guard. Inwards, the drogher, boat or launch shall always proceed for clearance direct to , without touching any other place, and no article shall be removed therefrom until such article has been passed by a Customs Officer or Guard.

for Comptroller of Customs and Excise.

Date , 19 .

ENDORSEMENTS.†

CLEARED				ENTERED.			
Date.	Hour.	Station.	Officer.	Date.	Hour.	Station.	Officer.

* Issuing Officer to delete and initial words not required.

† To be printed on reverse side.

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Regulation 187)

FORM C 50.

CUSTOMS.

TRINIDAD AND TOBAGO.

**Special Permit for Licensed Small Craft to Visit Ships in Harbour
at Brighton, Pointe-a-Pierre, Point D'Or and Point Fortin.**

Special Permit for the licensed drogher/boat/launch* , to take fruit,* vegetables,* curios,* and , to and from the following vessels lying in harbour at Brighton/Pointe-a-Pierre/Point D'Or/Point Fortin,* viz.:

This special permit is valid during the period from , on , to , on , and in the following area only, viz.:—

Name of owner of drogher/boat/launch.

Address of Owner.

Name of Master.

The drogher/boat/launch* shall put off from , and any articles whatsoever which are taken on board must be produced to the proper Officer of Customs at , before removal to or towards any ship. The master shall furnish the proper Officer or Guard with a list in duplicate of the articles carried, and shall not leave the wharf until the duplicate list has been initialled and returned to him by the Officer or Guard, and he shall produce such list to any Officer or Guard on demand. Inwards, the drogher, boat or launch shall proceed for clearance direct to , without touching any other place, and no article shall be removed therefrom until such article has been passed by a Customs Officer or Guard.

for Comptroller of Customs and Excise.

Date , 19 .

ENDORSEMENTS.†

Cleared at a.m./p.m. on , 19 .
at
Customs Officer. Station.

Entered a.m./p.m. , 19 .
at
Customs Officer. Station.

* Issuing Officer to delete words not required.

† To be printed on reverse side.

(Regulation 213)

FORM C 51.

CUSTOMS.

TRINIDAD AND TOBAGO.

**Drogher's Licence
(Licence to Navigate Coastwise)**

No. ,

Licence is hereby granted to the , tonnes, Master owned by , to trade coastwise, from this date until the thirty-first day of December, 19 , subject to the law regulating the coastwise trade of Trinidad and Tobago.

Dated , 19 .

for Comptroller of Customs and Excise.

(Regulation 28)

FORM C 52.

CUSTOMS.

TRINIDAD AND TOBAGO.

Coasting Cargo Book of the Vessel , No. .

Port
Master

Marks and numbers (if any) of packages.	Name of consignor.	No. and description of packages. Note: The weight of Tobacco, Cigars, and Cigarettes and the quantity of Spirits and Wines is to be shown.	Name of consignee.	DATE AND HOUR OF		LOADING.			DISCHARGE.		
				Depart-ure	Arrival.	Place.	Date and time	Signa-ture of Master and of Clear-ing Officer.	Place.	Date and time.	Signa-ture of Officer granting permisison to discharge.

Customs Regulations

Customs

Chap. 78:01

[Subsidiary]

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LAW OF TRINIDAD AND TOBAGO

NOTE.—Tobacco, cigars, cigarettes, wines and spirits, (except spirits, the produce of Trinidad and Tobago, removed under the provisions of the Excise Law or with the permission of the Comptroller of Customs and Excise), and tobacco, the produce of Trinidad and Tobago, accompanied by a permit granted by an authorised officer, may not be shipped for carriage coastwise except at an approved place of loading and in the presence and with the authorisation of the proper Officer of Customs.

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Section 179, Regulation 212)

FORM C 53.

CUSTOMS.

TRINIDAD AND TOBAGO.

Permit to Transport Tobacco.

Permission is hereby granted to _____, of _____, to transport _____, 19 _____ gross net locally grown tobacco per [Name of Carrier.] _____ for Comptroller of Customs and Excise.

(Regulations. 49, 164)

FORM C 54.

CUSTOMS.

TRINIDAD AND TOBAGO.

Bond for the Re-Exportation of Imported Goods Delivered Without Payment of Import Duty.

Know all men by these presents that we _____, of _____, and _____, of _____, are held and firmly bound unto the State in the sum of _____ dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this _____ day of _____, in the year of Our Lord one thousand nine hundred and _____

Whereas the above bounden _____ has imported into Trinidad and Tobago by the ship _____ from _____ certain packages containing _____ (hereinafter called "the said goods") and marked and/or numbered _____, whereon duties of customs have not been paid; and whereas the above bounden _____ is required to export the said goods within three months of the date hereof or such further period as the Comptroller of Customs and Excise (hereinafter called "the Comptroller") may allow and to produce proof if required to the satisfaction of the Comptroller of the landing of the said goods abroad, or otherwise to pay to the comptroller the full duties of customs in respect of so much of the said goods as may not have been re-exported and so proved as stated above:

Now the condition of this obligation is such that if the above bounden _____ pays to the Comptroller the full duties of customs upon any of the said goods which may not have been re-exported and so proved as stated above, and does not sell or otherwise dispose of any or all of the said goods within Trinidad and Tobago without the written permission of the Comptroller, then in such case this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounded _____
in the presence of _____
of _____
Signed and delivered by the above bounded _____
in the presence of _____
of _____

Approved:

for Comptroller of Customs and Excise.

FORM C 55.

(Regulations, 49, 70)

CUSTOMS.

TRINIDAD AND TOBAGO.

General Bond for Delivery of Goods Prior to Payment of Duty.

Know all men by these presents that we , of , and , of , are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of , in the year of Our Lord one thousand nine hundred and

Whereas the above bounden , intended from time to time to import goods into Trinidad and Tobago;

And whereas it is desirable that the said goods be delivered to the said importer immediately on their being landed and before payment to the Comptroller of Customs and Excise (hereinafter called "the Comptroller") of the duties and charges on such goods;

Now the condition of this obligation is such that if the above bounden , delivers to the Comptroller within seventy-two hours of the taking of delivery of goods imported by them into Trinidad and Tobago, proper customs entries of all such goods so delivered to the satisfaction of the Comptroller and pays to the Comptroller all duties and other charges due to him on such goods, then this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden	}
in the presence of	
of	
Signed and delivered by the above bounden	
in the presence of	}
of	

Approved:

for Comptroller of Customs and Excise.

(Regulations, 49, 50)

FORM C 56.

CUSTOMS.

TRINIDAD AND TOBAGO.

**Bond for the Removal of Goods Landed at One Port or Place
for Entry at Another Port or Place.**

Know all men by these presents that we , of , and , of , are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of , in the year of Our Lord one thousand nine hundred and

Whereas the above bounden has given notice to the Comptroller of Customs and Excise (hereinafter called "the Comptroller") of his intention to remove to , by , the following goods, that is to say

Now the condition of this obligation is such that if the said goods and every part thereof are duly removed and delivered into the custody of the proper Officer of Customs and Excise at within day/hours from the date hereof, and if no alteration or diminution in quantity or quality (except such as may be accounted for to the satisfaction of the Comptroller) takes place in the said goods, or in the packages in which the goods are delivered from the time of the delivery thereof to the said under this obligation, until the delivery thereof into the custody of the proper Officer at as mentioned above, and if the above bounden thereupon forthwith deliver to the proper Officer proper customs entries of all such goods so delivered to the satisfaction of the Comptroller and in the case of goods not warehoused in pursuance of an entry for warehousing forthwith pays to the Comptroller all duties and other charges due to him on such goods, then this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden	}
in the presence of	
of	
Signed and delivered by the above bounden	
in the presence of	}
of	

Approved:

for Comptroller of Customs and Excise.

(Regulations 196, 212)

FORM C 57.

CUSTOMS.

TRINIDAD AND TOBAGO.

Bond For Goods And Machinery Used In Manufacture.

Know all men by these presents that we , of , and , of , are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of , in the year of Our Lord one thousand nine hundred and

Whereas the above bounden, , desire from time to time to remove to their premises situate at various goods (namely: chemicals, raw materials, manufactured and semi-manufactured goods and other articles and machinery) for the manufacture or processing of in a bonded area or bonded factory situate at without the payment of import duties of customs;

Now the condition of this obligation is such that if the said goods are used solely in the manufacture or processing of in the above mentioned bonded area or bonded warehouse or are otherwise accounted for to the satisfaction of the Comptroller of Customs and Excise, then this obligation shall be void but shall otherwise remain in full force.

Signed and delivered by the above bounden
in the presence of
of

Signed and delivered by the above bounden
in the presence of
of

Approved:

.....
Comptroller of Customs and Excise.

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Regulation 176)

FORM C 57A.

CUSTOMS.

TRINIDAD AND TOBAGO.

Bond Of Indemnity For Detention Of Goods.

Know all men by these presents that we, _____, of _____, and _____, of _____, are held and firmly bound unto the State in the sum of _____ dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this _____ day of _____, in the year of Our Lord one thousand nine hundred and _____

Whereas the above-named _____ has by notice dated the _____ day of _____ informed the Comptroller, or Principal Officer of Customs and Excise at _____ that the undermentioned goods, that is to say, _____ were about to be imported into the port of _____ contrary to section 45 of the Customs Act, and requested that the said goods should be detained and dealt with according to law. And whereas the said goods arrived in the said port on the _____ day _____ last, and are now detained pursuant to the said notice.

Now the condition of this obligation is such that if the said _____ his heirs, executors and administrators, well and effectually indemnify, save harmless, and keep indemnified the state, its officers of Customs and Excise and their executors or administrators, from and against all loss, damage or expenses which they may sustain or incur by reason or on account of any detention of the said goods following upon the information contained in such notice and any proceedings consequent upon such detention, then this obligation shall be void but otherwise shall remain in full force.

Signed and delivered by the above bounden
in the presence of

Signed and delivered by the above bounden
in the presence of

Approved.

_____ for Comptroller of Customs and Excise.

(Regulation 141)

FORM C 58.

CUSTOMS.

TRINIDAD AND TOBAGO.

Bond for Exportation.

Know all men by these presents that we , of , and , of , are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of , in the year of Our Lord one thousand nine hundred and

Whereas the above bounden , has given notice of his intention to export to , in the , the following goods:—

Now the condition of this obligation is such that if the said goods and every part thereof are duly exported to, and landed at within from the date hereof and if no alteration or diminution in quantity or quality (except such as may be accounted for to the satisfaction of the Comptroller of Customs and Excise (hereinafter called The Comptroller)) takes place in the said goods, or in the casks, cases or packages in which the goods are delivered, from the time of the delivery thereof to the said under this obligation, until the landing thereof at the said place; and if the said shall in every case in which the Comptroller requires it and within such time as in each case he may allow, produce proof, to the satisfaction of the Comptroller of the due landing of the said goods at the said place, then this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden }

in the presence of }

Witness.

Signed and delivered by the above bounden }

in the presence of }

Witness.

Approved:

for Comptroller of Customs and Excise.

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Regulations 111, 141)

FORM C 59.

CUSTOMS.

TRINIDAD AND TOBAGO.

General Bond for Exportation.

Know all men by these presents that we , of , and , of , are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of , in the year of Our Lord one thousand nine hundred and

Whereas the above bounden has elected to give a General Bond for the due exportation from time to time of such goods as he may have occasion to export from any port of Trinidad and Tobago:

Now the condition of this obligation is such that if all and every portion of such goods as may from time to time be entered by the above bounden on the proper notice or other approved document for exportation are with all due diligence and despatch duly loaded on board the aircraft or ship for which they have been entered, and are duly exported to and landed at the place or places to and for which they have been entered to be exported;

And if all goods exported under this obligation are so exported and landed within two months of the date when they were entered for exportation, or such further time as the Comptroller of Customs and Excise (hereinafter referred to as "the Comptroller") may allow, and are not landed at any other place or places, or re-landed in Trinidad and Tobago and if no alteration or diminution in quantity or quality (except such as may be accounted for to the satisfaction of the Comptroller) takes place in any such goods, or in the packages in which they are delivered, from the time of the delivery thereof to the above bounden under this obligation, until the landing thereof at the place or places for which they are entered, and if, in case of dispute as to the shipment or due landing of any goods so entered for exportation the above bounden in every case in which the Comptroller requires it and within such time as in each case he allows, produces proof, to the satisfaction of the Comptroller of the due landing of the said goods in respect of which such dispute has arisen, at the place or respective places for which the goods have been entered to be exported;

And if the above bounden and his agents or servants do not remove, load, ship, or export, or attempt to remove, load, ship, or export, any goods under or by virtue of this obligation or the permission given or implied hereby after he receives notice from the Comptroller that further or additional security is required and until such further or additional or larger amount of security is given to the satisfaction of the Comptroller, then this obligation shall be void, but shall otherwise remain in full force.

Signed and delivered by the above bounden

in the presence of

Witness.

Signed and delivered by the above bounden

in the presence of

Witness.

Approved:

for Comptroller of Customs and Excise.

(Regulations 95, 111, 141)

FORM C 60.

CUSTOMS.

TRINIDAD AND TOBAGO.

Bond for Shipment of Stores.

Know all men by these presents that we , of , and , of , are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of in the year of Our Lord one thousand nine hundred and

Whereas the above bounden intends to load as stores on board the the undermentioned goods, that is to say:—

Now the condition of this obligation is such, that if all the said goods are duly loaded on board the , and enumerated in the content of the said , and are used as stores on board the said , or are otherwise accounted for to the satisfaction of the Comptroller of Customs and Excise; and if the packages containing the goods are not opened, nor any of the goods therein taken out or altered, until the said has left the place of final departure of her intended foreign journey, then this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden

in the presence of

Witness.

Signed and delivered by the above bounden

in the presence of

Witness.

Approved.

for Comptroller of Customs and Excise.

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Regulations 95, 111, 141)

FORM C 61.

CUSTOMS.

TRINIDAD AND TOBAGO.

General Bond for Shipment of Stores.

Know all men by these presents that we , of , and , of , are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of in the year of Our Lord one thousand nine hundred and

Whereas the above bounden intends to remove from time to time goods to be used as stores on board aircraft or ships bound for ports outside Trinidad and Tobago and to load the same on board such aircraft or ships.

Now the conditions of this obligation is such that if all the goods which in pursuance of such intention are delivered from a warehouse or upon which any drawback is allowed on exportation are duly shipped and used as stores on board the aircraft or ships specified on the shipping bills or other documents for such goods or are otherwise accounted for to the satisfaction of the Comptroller of Customs and Excise, and if the packages containing such goods are not opened nor any of the goods taken out or altered until the said aircraft or ships have left the port of final departure on their intended foreign voyage, then this obligation to be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden
in the presence of

Signed and delivered by the above bounden
in the presence of

Approved.

for Comptroller of Customs and Excise.

(Regulations 43, 95)

FORM C 62.

CUSTOMS.

TRINIDAD AND TOBAGO.

Transshipment Bond.

Know all men by these presents that we , of , and , of , are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of in the year of Our Lord one thousand nine hundred and

Whereas the above bounden has given notice of his intention to transfer from the to the for exportation the following goods, that is to say:—

Now the condition of this obligation is such that if the said goods and every part thereof duly transferred from the to the and duly exported to, and landed at within from the date hereof; and if no alteration or diminution in quantity or quality (except such as may be accounted for to the satisfaction of the Comptroller of Customs and Excise hereinafter called "the Comptroller") takes place in the said goods, or in the casks, cases or packages in which the goods are delivered, from the time of the delivery thereof to the said under this obligation, until the landing thereof at the said place; and if the said in case the Comptroller requires it, and within such time as he allows, produces proof to the satisfaction of the Comptroller of the due landing of the said goods at the said place, then this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden
in the presence of
of

Signed and delivered by the above bounden
in the presence of
of

Approved:
for Comptroller of Customs and Excise.

(Regulations 43, 95)

FORM C 63.

CUSTOMS.

TRINIDAD AND TOBAGO.

General Transhipment Bond.

Know all men by these presents that we , of , and , of , are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of , in the year of Our Lord one thousand nine hundred and

Whereas the above bounden has elected to give a general bond for the due transfer from time to time of such goods as he may have occasion to transfer from an importing aircraft or ship to an exporting aircraft or ship.

Now the condition of this obligation is such that if all and every portion of such goods as may from time to time be entered by the above bounden on the proper notice or other approved document for transfer as mentioned above are with all due diligence and despatch duly transferred from the aircraft or ship in which the goods were imported to an aircraft or ship to and for which they have been entered to be exported and are duly exported to and landed at the place or places to and for which they have been entered to be exported.

And if the goods transferred and exported under this obligation are so exported to and landed within two months of the date when they were entered for exportation, or such further time as the Comptroller of Customs and Excise (hereinafter referred to as the "Comptroller") allows, and are not landed at any other place, or relanded in Trinidad and Tobago and if no alteration of diminution in quantity or quality (except such as may be accounted for to the satisfaction of the Comptroller) takes place in any such goods, or in the packages in which they have been delivered from the time of the delivery thereof to the above bounden under this obligation, until the landing thereof at the place or places to and for which they have been entered to be exported, and if the above bounden in every case in which the Comptroller requires it and within such time as in each case he allows, produces proof, to the satisfaction of the Comptroller of the due landing of the said goods at the place or respective places to and for which they were entered to be exported;

And if the above bounden and his agents or servants do not remove, load, ship or export or attempt to remove, load, ship or export, any goods under or by virtue of this obligation or the permission given or implied hereby after he receives notice from the Comptroller that further or additional security is required until such further or additional or larger amount of security is given to the satisfaction of the Comptroller, then this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden	}
in the presence of	
of	}
Signed and delivered by the above bounden	
in the presence of	
of	

Approved:

for Comptroller of Customs and Excise.

(Regulation 139)

FORM C 64.

CUSTOMS.

TRINIDAD AND TOBAGO.

Bond for Removal of Warehoused Goods.

Know all men by these presents that we , of , and , of , are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of , in the year of Our Lord one thousand nine hundred and

Whereas the above bounden has given notice to the Comptroller of Customs and Excise (hereinafter referred to as "the Comptroller") of his intention to remove to by the following goods, that is to say

Now the condition of this obligation is such that if the said goods and every part thereof are duly removed and delivered into the custody of the proper Officer of Customs and Excise at within hours/days from the date hereof, and if no alteration or diminution in quantity or quality (except such as may be accounted for to the satisfaction of the Comptroller) takes place in the said goods, or in the packages in which the goods are delivered from the time of the delivery thereof to the said under this obligation, until the delivery thereof into the custody of the proper Officer at , then this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden	}
in the presence of	
of	
Signed and delivered by the above bounden	
in the presence of	}
of	

Approved:
for Comptroller of Customs and Excise.

(Regulation 139)

FORM C 65.

CUSTOMS.

TRINIDAD AND TOBAGO.

General Bond for Removal of Warehoused Goods.

Know all men by these presents that we , of , and , of , are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of , in the year of Our Lord one thousand nine hundred and

Whereas the above bounden has elected to give a General Bond for the due removal from time to time of such goods as he may have occasion to remove from one place to another within Trinidad and Tobago.

Now the condition of this obligation is such that if all and every portion of such goods as may from time to time be entered by the above bounden on the proper notice or other approved document for removal are with all due diligence removed to and delivered into the care of the proper Officer of Customs at the place or places to and for which they are entered to be removed.

And if all goods removed under this obligation are so removed within such time or respective times as are specified on the proper documents relating thereto and delivered into the care of the proper Officer of Customs and Excise at the place or places to and for which they were entered to be removed and if no alteration or diminution in quantity or quality (except such as may be accounted for to the satisfaction of the Comptroller of Customs and Excise—hereinafter referred to as "the Comptroller") takes place in any such goods or in the packages in which the goods were delivered, from the time of the delivery thereof to the above bounden under this obligation until the delivery thereof into the care of the proper Officer of Customs and Excise at the place or places to and for which they have been entered to be removed.

And if the above bounden and his agents or servants do not remove or attempt to remove any goods under or by virtue of this obligation or the permission given or implied hereby after he has received notice from the Comptroller that further or additional security is required until such further or additional or larger amount of security is given by the above bounden to the satisfaction of the Comptroller, then this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden	}
in the presence of	
of	
Signed and delivered by the above bounden	
in the presence of	}
of	

Approved:

for Comptroller of Customs and Excise.

(Regulation 142)

FORM C 66.

CUSTOMS.

TRINIDAD AND TOBAGO.

General Bond to Guarantee Payment of Rent.

Know all men by these presents that we , of , and , of , are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of in the year of Our Lord one thousand nine hundred and

Whereas the above bounden desires from time to time to remove for exportation goods from warehouse with all convenient speed,

And whereas the Comptroller of Customs and Excise has agreed to permit goods belonging to the above bounden to be delivered from warehouse for exportation without the rent having first been paid, on condition that such rent be paid not later than the day next following that on which any such goods are from time to time delivered from warehouse for exportation.

Now the condition of the above written bond or obligation is such that if the above bounden at any time takes delivery of any goods from warehouse for exportation without having first paid the full rent due thereon, and thereafter pays to the Comptroller of Customs and Excise all such rent either on the day when the said goods are delivered, or at latest, on the next following day, then the above written bond or obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden
in the presence of
of

Signed and delivered by the above bounden
in the presence of
of

Approved:

for Comptroller of Customs and Excise.

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Section 105, Regulation 212)

FORM C 67.

CUSTOMS.

TRINIDAD AND TOBAGO.

**General Bond for Securing Duty on Goods Warehoused in a
Private Warehouse or Customs Area.**

Know all men by these presents that we , of , and , of , are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of , in the year of Our Lord one thousand nine hundred and

WHEREAS pursuant to section 2 of the Customs Act, Ch. 78:01, by Notice dated and published as Government Notice No. /19 , the premises at were appointed to be a Private Warehouse/Customs Area* for the warehousing of goods without payment of duty on the first entry thereof and the above-named as lessees/occupiers,* are required to give security in the sum of dollars;

AND WHEREAS the Comptroller has approved of the said as surety of the said ;

Now the condition of this obligation is such that if the full duties on all goods that may at any time be warehoused or deposited in the above-mentioned premises from time to time be duly paid to the Comptroller of Customs and Excise or if all such goods shall be duly exported then the above written obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden
in the presence of
of
Signed and delivered by the above bounden
in the presence of
of

Approved:

for Comptroller of Customs and Excise.

* Delete where not applicable.

(Regulation 212)

FORM C 68.

CUSTOMS.

TRINIDAD AND TOBAGO.

Bond to Secure Duty on Packages Reported and Not Accounted For.

Know all men by these presents that we , of , and , of , are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of in the year of Our Lord one thousand nine hundred and

Whereas the above bounden from time to time submits to the Comptroller of Customs and Excise (hereinafter called "the Comptroller") reports containing particulars of packages and parcels intended to be landed in Trinidad and Tobago from the ships mentioned in such reports;

And whereas the said from time to time also submits to the Comptroller a landing account showing how many of the packages and parcels mentioned in such reports have been duly unloaded removed and deposited in a Customs area or other place approved by the Comptroller and have been duly entered and cleared therefrom in accordance with the laws or have been produced to the proper Officer of Customs for deposit or have been deposited in a state warehouse in accordance with the provisions of section 86 of the Customs Act;

And whereas by section 68 of the Customs Act the Master or Agent of the ships mentioned in such reports is required to pay to the Comptroller the duty on every package or parcel mentioned in such reports and not duly accounted for in such landing accounts and in addition a penalty of \$200.00 in respect of each such package or parcel unless he explains to the satisfaction of the Comptroller the failure to unload, remove and deposit or produce such package or parcel.

Now the condition of this bond or obligation is such that if the above bounden pays to the Comptroller within a period of three months from the respective dates of the said reports, or such further period as the Comptroller in any particular case allows, the full Customs duty payable and the said penalty of \$200.00 in respect of each package or parcel mentioned in such reports and not duly unloaded, removed and deposited in a Customs area or other place approved by the Comptroller or not duly entered and cleared therefrom in accordance with Customs laws or has not been produced to the proper Officer of Customs for deposit or not deposited in a state warehouse in accordance with the provisions of section 86 of the Customs Act whenever the failure to do so has not been explained to the satisfaction of the Comptroller, then and in such case this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden
in the presence of
of

Signed and delivered by the above bounden
in the presence of
of

Approved:

for Comptroller of Customs and Excise.

(Regulation 144)

FORM C 69.

CUSTOMS.

TRINIDAD AND TOBAGO.

Auctioneer's Bond.

Know all men by these presents that we , of , and , of , are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of , in the year of Our Lord one thousand nine hundred and

Whereas the regulations made under the Customs Act provide that before an Auctioneer is entrusted with the sale of goods by auction under the Customs laws he shall first have entered into a bond in a sum to be fixed by the Comptroller of Customs and Excise (hereinafter called the "Comptroller").

And whereas the said having been employed by the Comptroller to sell or dispose from time to time by public auction of goods under the Customs laws and to account to the Comptroller for the proceeds of such sales is required to give such security by bond in the sum of dollars.

Now the condition of this obligation is such that if the said at all times during his employment as auctioneer well and sufficiently performs all the duties required of him as auctioneer in respect of the receipt and payment of money on behalf of the Comptroller and duly accounts for the same, this obligation shall be void, but otherwise shall continue in full force.

Signed and delivered by the above bounden	}
in the presence of	
of	
Signed and delivered by the above bounden	}
in the presence of	
of	

Approved:

for Comptroller of Customs and Excise.

LAWS OF TRINIDAD AND TOBAGO

Customs

Chap. 78:01

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Customs Regulations

[Subsidiary]

(Regulation 212.)

FORM C 70.

TRINIDAD AND TOBAGO.

CUSTOMS.

Passenger Manifest.

Owner or Operator

Aircraft

Service No.

Date

[Registration marks and nationality]

Point of Embarkation.

Point of Disembarkation.

[Place and Country.]

[Place and Country.]

Surname and initials.	For use by owner or operator only.	For official use only.

Prepared by

Page

of

Pages.

(Regulation 106.)

FORM C 71.

TRINIDAD AND TOBAGO.

CUSTOMS.

Cargo Manifest.

Owner or Operator

Aircraft

Flight No.

Date

[Registration marks and nationality]

Point of Lading

Point of Unlading.

[Place and Country.]

[Place and Country.]

Marks and numbers on packages.	Number and type of packages.	Nature of goods.	Gross weight (kilos).	For use by owner or operator only.	For official use only.

Prepared by

Page

of

Pages.

FORM C 72.

CUSTOMS.

[Form C 72—Page 1]

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[Subsidiary]

Chap. 78:01

Customs

Customs Regulations

LAWS OF TRINIDAD AND TOBAGO

TRINIDAD AND TOBAGO

QUEEN'S WAREHOUSE No. No.

PORT OF

WANT OF ENTRY SLIP

Rotation No.

Name of Importing Aircraft or Ship

Date of Report

Whence arrived

Date free storage period expired

Manifest Page No.	Marks	Nos.	Bill of Lading No.	Number and description of packages and nature of goods (if known) (See notes (1) and (2))	Name of Consignee	*Particulars of measurement, etc., required for Rent Assessment	Observations (See notes (3) and (4))

[Form C 72—Page 2]

WANT OF ENTRY SLIP No.

CONTINUED

Manifest Page No.	Marks	Nos.	Bill of Lading No.	Number and description of packages and nature of goods (if known) (See notes (1) and (2))	Name of Consignee	*Particulars of measurement, etc., required for Rent Assessment	Observations (See notes (3) and (4))

[Form C 72—Page 3]

WANT OF ENTRY SLIP No.

Manifest Page No.	Marks	Nos.	Bill of Lading No.	Number and description of packages and nature of goods (if known) (See notes (1) and (2))	Name of Consignee	*Particulars of measurement, etc., required for Rent Assessment	Observations (See notes (3) and (4))

.....
Officer i/c Manifest Branch Date

Delivered (in words) packages to the Queen's Warehouse in good order and condition unless otherwise stated.

.....
Officer i/c Transit Shed No.

Received (in words) packages in the Queen's Warehouse in good order and condition unless otherwise stated.

.....
Officer i/c Queen's Warehouse No.

NOTE:— (1) Cargo landed in excess to be added to the slip in red ink by the Officer-in-charge Transit Shed.
 (2) Cargo not produced by agents to be deleted in red ink by the Officer-in-charge Transit Shed and deletion initialled.
 (3) Contents of damaged or pilfered cargo to be detailed by the Officer-in-charge Transit Shed in the "Observations" column.
 (4) Cargo constructively received into the Queen's Warehouse to be so indicated in the "Observations" column by the Officer-in-charge Queen's Warehouse.

* To be inserted by the Officer-in-charge Transit Shed and verified by Officer-in-charge Queen's Warehouse on receiving the cargo.

(Regulation 36)

FORM C 73.

CUSTOMS.

TRINIDAD AND TOBAGO

*PETROLEUM ENTRY (Chapter 27)																							
☐ 1-Goods Free of Duty ☐ 1-Goods Liable to <i>Ad Valorem</i> Duty ☐ 1-Goods Liable to Specific Duty				☐ 1-Adjustment Liable ☐ 2-Adjustment Free of Duty				DELIVERED ☐ 0-Ex-Ship ☐ 1-Ex-Queen's				☐ 2-State Warehouse ☐ 3-Private Warehouse ☐ 4-Private Manufacturing ☐ 5-Excise Warehouse				Importer's Name				Importer's Code			
Imported By:				Mode:				Port Code		Port Entry		Invoice Examined By				Date of Importation							
☐ 3-Oil Industry ☐ 4-Sugar Industry				☐ 2-Chemical ☐ 0-All Other				☐ 1-Sea ☐ 2-Air ☐ 3-Parcel Post															
Imports For:				Bill of Lading Number				Date				Invoice Number and Date				Date Examined				Petroleum Entry Form Number			
☐ Own Account ☐ Processing Agreement																							
Warehouse Name				Date Warehouse				Name of Ship or Aircraft				Aircraft/Ship Rotation Number				Date of Report						Amount Received	
Duty At:				Port or Place Whence Arrived				Country of Registry of Ship or Aircraft				Date Completed				Customs and Excise Stamp							
☐ 10-Common Market Rate ☐ 00-General Rate																							
Goods Duty Free by Reason/for use of:				☐ 26-Port Services Department ☐ 30-Crude oil imported for refining and Re-export ☐ 31-Local Government ☐ 32-Approved Enterprise under Fiscal Incentives Act, Ch. 85:01 ☐ 33-Processing or Manufacture under Customs Act Sec. 56				☐ 35-Other (Specify below)															
Rotation Number	Book No.	Folio	W/E or E/W No.	Date	Marks and Numbers	Number of Packages	Tariff Heading Number	Statistical Classification Number	Schedule Item Number	DESCRIPTION (To be identifiable both for Customs and Statistical Purposes)	Quantity in figures	Unit of Quantity (Words),	Unit of Qty Code	Country of Origin and Consignment	Country Code	Value C.I.F. in \$ T.T.	Rate	Duty Amount \$					
Total Packages										Total													
Total Number of Packages in Words														Total Freight and Insurance \$ T.T.				Total Duty					
Total Payable in Words														Dollars				Cents		Rent Assessed			
Officer I/C Warehouse A/Cs				Date Rent Assessed																Total Payable			
I/We declare the Particulars Set Forth Above are Correctly Stated										Dated this day of 19.....													
Signature of Importer or his Authorised Agent (1)										Signature of Witness (1)										for Comptroller of Customs and Excise			
(1) The Signature of the Importer or his Authorised Agent must be attested by the Comptroller or a Witness whose Signature is known to, and is approved by the Comptroller.																							

*This form is to be used in lieu of Forms C19, C20 and C40 in respect of goods classifiable under Chapter 27 of the Customs Tariff contained in the First Schedule to the Act.

RECEIPTS
RELEASES
EXAMINATIONS

CUSTOMS.

TRINIDAD AND TOBAGO

[illegible]

Customs Regulations

Customs

Chap. 78:01

[Subsidiary]

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L.R.O. 1/1983

DELIVERY ORDER										
Goods Stored In: () Queen's Warehouse () State Warehouse To the Warehouse Keeper At Please Deliver To the Packages Entered Overleaf. Signature of Owner or his Authorised Agent Date										
RENT From To inclusive										
		Packages		Number of Periods	Rate Per Period	Amount				
Numbers	Number of	Measurement				\$	c.			
TOTAL										
Drawback of Customs Duties										
() For Goods Exported () For Goods Imported Used in Manufacture of Local Produce and Not Exported										
Name of Aircraft or Ship on which Imported		Date of Importation	Entry Number and Date Duty Paid	Quantity of Goods Entered	Value when Entered	Amount of Duty Paid	Duty Paid by whom	Quantity for Re-Export	Value C.I.F.	Amount of Drawback Claimed
I, ... do hereby declare that the goods of which particulars are given overleaf are in the unbroken packages in which they were originally imported, have not deteriorated in quantity, quality, or value, that the duties claimed have been paid thereon, and that the particulars of importation given above relate to the goods described overleaf and are true. I, ... do hereby declare that the goods of which particulars are given overleaf are final products containing imported materials used in the manufacture of such local product, that the duties claimed have been paid on the imported materials, and that the particulars of importation given above are true. I, ... give notice that I intend to export on board the Ship bound for By virtue of general bond dated the goods described on the other side hereof to be landed there within days, Bond in force. Signature of Exporter or his Authorised Agent Signature of Witness For Comptroller of Customs and Excise										

Shipped Packages as Overleaf
 By At Port
 At a.m./p.m. Date
 Shipped

Received the Packages Mentioned Above
 On Board Date
 Aircraft/Ship
 Master or Mate

* Examined/Seen on Board Packages
 At a.m./p.m.
 Date
 Customs Boarding Officer
 * Certified Aircraft/Ship Name Overleaf Cleared Goods on Content/Not on Content.

(Regulations 37, 212)

FORM C 75.

CUSTOMS.

TRINIDAD AND TOBAGO.

FOR OFFICIAL USE ONLY

Entry and Date

WARNING: Importers are advised to read this form and the notes overleaf carefully before making their declarations. Any person who furnishes any document or makes any statement relating to customs which is untrue in any material particular is liable to heavy penalties.

DECLARATION REGARDING GOODS OF A VALUE EXCEEDING \$1,000 LIABLE TO AD VALOREM DUTY

(COMPLETE EITHER THIS FORM OR FORM C. 76 IN DUPLICATE AS APPROPRIATE)

CERTIFICATE A

(TO BE COMPLETED BY AN IMPORTER WHO IS NOT AN AGENT, BROKER, DISTRIBUTOR OR CONCESSIONAIRE FOR THE SELLER NOR ASSOCIATED IN BUSINESS WITH HIM)

I hereby declare that
(name of signatory—forename and surname in full)

*1. I am the of who is the
[status of signatory—see note (1)] (name of importer)
importer of the goods specified in the attached invoice(s)
(state how many)

dated and amounting in all to
(insert the date of each)

*2. The importer is not an agent or broker for the seller, nor a distributor or concessionaire as defined in note (2) overleaf and is not associated in business with the seller in any of the ways referred to in note (3) overleaf; and no part of the proceeds of any resale, use or disposal of the goods will accrue either directly or indirectly to the seller or to any person so associated in business with him.

*3. The importer has purchased the goods unconditionally from
..... for the total amount shown on the said invoice(s).
no materials, equipment or services in connection with producing the goods were provided by or on behalf of the importer, and no further payment either direct or indirect, with the exception of the charges shown in clause 5 overleaf have been or will be made by the importer in respect of the goods.

4. When making settlement, any necessary conversion of the amount stated above will be at current rate of exchange.
(if settlement is on any other basis or is subject to adjustment on account of fluctuation in the rate of exchange, give particulars and amend this clause as necessary)

5. In addition to the amount stated above, only the charges declared overleaf are payable in connection with the production, purchase, importation or use of the goods, viz:—

.....

[see note (4) overleaf; if no such charges are payable, insert "none"]

6. The amount shown on the said invoice(s) or other document(s) includes the following items for which I claim that an allowance should be made when arriving at the value for duty, viz:—

(if no items are claimed for, this may be left blank)

.....
 (Date) (Signature)

***Any alternatives or which do not apply should be deleted. Unless all deletions are initialled by the signatory the certificate will not be accepted. Deletions of two or more lines may be made in the form of a Z with the initials at each end of the deletion.**

N.B.—If a basis of value applicable to this importation has been notified by the Customs Valuation Branch, the importer should ensure that the person completing the entry is aware of it; the basis may, if the importer desires, be indicated below for this purpose.

.....

NOTES

- (1) Declarations may be made by:—
- (a) the actual importer if an individual;
 - (b) a partner in the case of a partnership;
 - (c) a director or the secretary in the case of an incorporated company;
 - (d) any employee duly authorised in writing by one of the above mentioned persons.
- (2) "Distributor" and "concessionaire" mean an importer who has an oral or written agreement with the seller by which direct supplies of goods to other importers in Trinidad and Tobago are restricted or refused.
- (3) Two persons are deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them [section 23(3) of Customs Act, Ch. 78:01].
- (4) Examples of charges to be declared in clause 5 are:—
- Additional expenses incurred in respect of the goods themselves, e.g.,
 - commission or other remuneration;
 - royalty or licence fees;
 - tooling or design costs;
 - cost of materials, equipment or services in connection with producing the goods, provided by or on behalf of the importer;
 - inspection fees.
 - Expenses of delivery of the goods, e.g.,
 - packing;
 - carriage to and charges at port of shipment;
 - freight;
 - insurance premium(s);
 - charges for discharging from ship's hold.
 - Foreign duties or taxes.

LAWS OF TRINIDAD AND TOBAGO

Customs

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Customs Regulations

[Subsidiary]

(Regulations 37, 212)

FORM C 76.

CUSTOMS.

TRINIDAD AND TOBAGO.

FOR OFFICIAL USE ONLY

Entry and Date

WARNING: Importers are advised to read this form and the notes overleaf carefully before making their declarations. Any person who furnishes any document or makes any statement relating to customs which is untrue in any material particular is liable to heavy penalties.

**DECLARATION REGARDING GOODS OF A VALUE EXCEEDING \$1,000
LIABLE TO AD VALOREM DUTY**

COMPLETE EITHER THIS FORM OR FORM C. 75 AS APPROPRIATE IN DUPLICATE.

CERTIFICATE B

(TO BE COMPLETED BY AN IMPORTER WHO IS EITHER AN AGENT, BROKER, DISTRIBUTOR OR CONCESSIONAIRE FOR THE CONSIGNOR, OR IS ASSOCIATED IN BUSINESS WITH HIM)

I hereby declare that
(name of signatory—forename and surname in full)

*1. I am the of who is the
(status of signatory—see note (1) overleaf) (name of importer)

importer of the goods specified in the attached invoice(s)
(state how many)

or other document(s) dated
(insert date of each)

and amounting in all to

*2. The importer is

- (a) an agent or broker for the consignor;
- (b) a distributor or concessionaire as defined in note (2) overleaf;
- (c) associated in business with the consignor as defined in note (3) overleaf by reason of.....

*3. (a) at the time of importation the goods have been sold to certain persons other than the importer, viz. the persons named in the said invoice(s) or document(s) at the prices shown therein and those persons are not associated in business with the importer or consignor in any of the ways referred to in note (3) overleaf, and no further payment (with the exception of the charges shown in clause 6 below) has been or will be made in respect of the goods;

(b) at the time of importation the goods have not been sold to any person other than the importer but have been imported for sale from stock in this country at the prices set out in the attached document(s);

The prices set out in the attached documents represent
(give description of selling price)

- (c) the goods have been purchased unconditionally by the importer on his own account from
for the total amount shown on the said invoice(s), and no further payment either direct or indirect (with the exception of the charges shown in clause 6 below) has been or will be made in respect of the goods; and no part of the proceeds of any resale, use or disposal of the goods will accrue either directly or indirectly to the seller or to any person associated in business with him in any of the ways referred to in note (3) overleaf.
- *4. No materials, equipment or services in connection with producing the goods were provided by or on behalf of the importer or his customer.
5. When making settlement, any necessary conversion of the amount stated above will be at current rate of exchange.
(if settlement is on any other basis or is subject to adjustment on account of fluctuation in the rate of exchange, give particulars and amend this clause as necessary)
6. In addition to the amount stated above, only the charges declared below are payable in connection with the production, purchase, importation or use of the goods, viz:—
.....
.....
.....
[see note (4) overleaf; if no such charges are payable, insert "none"]
7. The amount shown on the said invoice(s) or other document(s) includes the following items for which I claim that an allowance should be made when arriving at the value for duty, viz:—
(if no items are claimed for, this may be left blank)

.....
(Date).....
(Signature)

***Any alternatives or words in italics which do not apply should be deleted. Unless all deletions are initialled by the signatory the certificate will not be accepted. Deletions of two or more lines may be made in the form of a Z with the initials at each end of the deletion.**

N.B.—If a basis of value applicable to this importation has been notified by the Customs Valuation Branch, the importer should ensure that the person completing the entry is aware of it; the basis may, if the importer desires, be indicated below for this purpose.

NOTES

- (1) Declarations may be made by:—
(a) the actual importer if an individual;
(b) a partner in the case of a partnership;
(c) a director or the secretary in the case of an incorporated company;
(d) any employee duly authorised in writing by one of the above-mentioned persons.
- (2) "Distributor" and "concessionaire" mean an importer who has an oral or written agreement with the seller by which direct supplies of goods to other importers in Trinidad and Tobago are restricted or refused.
- (3) Two persons are deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them [section 23(3) of Customs Act, Ch. 78:01].

- (4) Examples of charges to be declared in clause 6 are:—

Additional expenses incurred in respect of the goods themselves, *e.g.*,
commission or other remuneration;
royalty or licence fees;
tooling or design costs;
cost of materials, equipment or services in connection with producing the goods,
provided by or on behalf of the importer;
inspection fees.

Expenses of delivery of the goods, *e.g.*,
packing;
carriage to and charges at port of shipment;
freight;
insurance premium(s);
charges for discharging from ship's hold.

Foreign duties or taxes.

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Regulations 37, 212)

FORM C 77.

CUSTOMS.

TRINIDAD AND TOBAGO.

FOR OFFICIAL USE ONLY

ENTRY NO.

DATE:

WARNING: Importers are advised to read carefully, this form and the notes thereto, before making their declarations. Any person who in relation to the imposition of duties of customs, furnishes any document false in any material particular or who makes any statement untrue in any material particular, is liable to heavy penalties.

DECLARATION REGARDING GOODS LIABLE TO *AD VALOREM* DUTY

CERTIFICATE C

(TO BE COMPLETED IN CASES WHERE A FIXED VALUE PER UNIT HAS BEEN NOTIFIED BY
CUSTOMS AND EXCISE)

I hereby declare that
(*name of signatory—forename and surname in full*)

*1. I am the of who is the
(*status of signatory—see note below*) (*name of importer*)

importer of the goods specified in the attached invoice(s)
(*state how many*)

dated.....and amounting in all to.....
(*insert date of each*)

2. The value(s) of the said goods shown on the
(a) entry
(b) invoice(s) or statement(s) attached hereto dated

and amounting to

is/are on the basis notified by Customs and Excise in their letter numbered

.....and dated.....;

3. The total value of the goods on that basis is \$

4. The terms and conditions of trading between the importer and the supplier have not changed since the existing basis of value was notified by Customs and Excise in their letter referred to in clause 2 above.

5. The information supplied to Customs and Excise to enable them to arrive at that basis correctly represented and still represents the facts.

.....
(Date)

.....
(Signature)

*Any alternatives which do not apply should be deleted. Unless all deletions are initialled by the signatory the certificate will not be accepted.

NOTES

Declarations may be made by

- (a) the actual importer if an individual;
- (b) a partner in the case of a partnership;
- (c) a director or the secretary in the case of an incorporated company;
- (d) any employee duly authorised in writing by one of the above-mentioned persons.

(Section 238, Regulation 212)

FORM C 78.

CUSTOMS.

TRINIDAD AND TOBAGO.

**AUTHORISATION TO COMPLETE DECLARATION REGARDING VALUE OF
GOODS**

No.

The Comptroller of Customs and Excise

I
(name of signatory—forename and surname in full)

of
(Status of signatory) (name of importer)

hereby authorise
(full name and status of person authorised)

to complete Forms C. 75, 76 or 77 on my/our behalf.

.....
(Date)

.....
(Signature)

Signature of person authorised

N.B.—(1) This form will be accepted only if signed by one of the following:—

- (a) the actual importer if an individual;
- (b) a partner in the case of a partnership;
- (c) a director or the secretary in the case of an incorporated company.

(2) An authorised person must be an employee of the importing firm *not* an agent or broker who is not also an employee of the importer.

(Regulation 201)

FORM C 79.

CUSTOMS.

TRINIDAD AND TOBAGO.

ENTRY OF PREMISES

I/We (1).....
 of (2)
 do hereby make entry of the premises occupied by me/us namely—
 (3).....
 for the purpose of carrying on therein the trade or business of a (4).....

 and do hereby further make entry of the undermentioned (5).....

now in or upon the said premises to be used in connection with the said trade or business
 for the purpose below assigned thereto, respectively, that is to say:—

- (1) Name of firm or individual in full.
- (2) Street and number of premises.
- (3) The description and situation of the premises to be stated with sufficient fullness to ensure identification.
- (4) Manufacturer of, &c., as the case may be.
- (5) Rooms, places, vessels, utensils, as the case may be.
- (6) Here describe the rooms, places, vessels or utensils intended to be used, the marks and numbers by which they are distinguished and the purpose for which used.
 For example:—
 No. 1 marked "1" the laboratory facing the road.
 No. 2 marked "2" the adjoining room for storing manufactured products.
 No. 3 marked "3" the room to the left as you enter for the purpose of storing raw material.

***Any alternatives which do not apply should be deleted. Unless all deletions are initialled by the signatory the certificate will not be accepted.**

LAWS OF TRINIDAD AND TOBAGO

Customs

Chap. 78:01

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Customs Regulations

[Subsidiary]

(Regulations 204, 208)

FORM C 80.

CUSTOMS.

TRINIDAD AND TOBAGO.

NOTICE TO PACK FOR HOME CONSUMPTION/EXPORT

NAME OF MANUFACTURER.....

ADDRESS

NOTICE to reach the Officer
at least 24 hours before
packing is to commence

To the Officer at.....

Notice is hereby given that on.....
at m., it is intended to pack the undermen-
tioned goods for Home Consumption/Export.

.....
Manufacturer

Date and hour when notice given.....

**These goods must be produced to the Officer of Customs and Excise at the time of delivery
for Home Consumption or Export**

Marks and Numbers	Number and description of packages	Description of Goods	Quantity and/or weight	F.O.B. value		Date on which to be delivered/ exported
				\$	c.	
.....						
.....						
.....						
.....						
.....						

Particulars of Examination

*at manufacturers' premises

at shipment

*Not Sampled

.....
*(forwarded to Analyst.....

*Samples drawn from.....and

.....
*(referred to

Correct. Bond in force

.....
Customs and Excise Officer

.....
Date

*Delete as necessary.

Date

*Packages (Standard Capacities) Notification
Prohibition (Carriage Coastwise, Importation and Exportation) Order*

[Subsidiary]

G. 21.12.39.

**PACKAGES (STANDARD CAPACITIES)
NOTIFICATION**

(made under section 28)

1. This Notification may be cited as the Packages (Standard Capacities) Notification. Citation.

2. The standard capacities for bottles, jars, or similar receptacles containing spirits and wines in quantities within the limits set out below are specified as follows: Specification of standard capacities.

(a) In respect of brandy, rum and whisky:

- (i) 750 millilitres, if exceeding 560 millilitres, but not exceeding 750 millilitres;
- (ii) 375 millilitres, if exceeding 280 millilitres, but not exceeding 375 millilitres.

(b) In respect of brandy:

- (i) 200 millilitres, if exceeding 140 millilitres, but not exceeding 200 millilitres;
- (ii) 100 millilitres, if exceeding 70 millilitres, but not exceeding 100 millilitres.

(c) In respect of all spirits and wines:

- (i) 1 litre, if exceeding 810 millilitres, but not exceeding 1 litre;
- (ii) 500 millilitres, if exceeding 405 millilitres, but not exceeding 500 millilitres;
- (iii) 250 millilitres, if exceeding 200 millilitres, but not exceeding 250 millilitres.

**PROHIBITION (CARRIAGE COASTWISE,
IMPORTATION AND EXPORTATION) ORDER**

(made under section 44)

1. This Order may be cited as the Prohibition (Carriage Coastwise, Importation and Exportation) Order. Citation.

2. The carriage coastwise, the importation and the exportation of the goods described in the First Schedule, Second Schedule and Third Schedule, respectively, are prohibited in the Prohibitions. First, Second and Third Schedules.

manner and subject to such conditions as may be specified in the said Schedules.

FIRST SCHEDULE

G.N. 4/1953.

CARRIAGE COASTWISE

Swine Products

The carriage coastwise from Trinidad to Tobago of swine and swine products.

SECOND SCHEDULE

IMPORTATION

Proc. 58/1931.

Disguised firearms

The importation of firearms having a disguised appearance, and, in particular, pistols made to resemble stylographic pens or pencils.

Proc. 20/1935.

Gasolene and Kerosene

The importation of gasolene and kerosene except in accordance with a written permit from the Comptroller of Customs and Excise first had and obtained.

Proc. 15/1936.

Mechanical games of chance for gambling

The importation of any mechanical game, device, or appliance, which, in the opinion of the Comptroller of Customs and Excise, is such as can be used to play at any game of chance for money or money's worth and is not intended for purposes of amusement only.

Proc. 66/1936.

Icing Sugar

The importation of icing sugar is prohibited unless such sugar is packed in cardboard cartons containing not more than one pound net weight of icing sugar in each carton, and having printed thereon the words "Icing Sugar", the net weight of the contents and the name and address of the manufacturer of the icing sugar. However, the Comptroller of Customs and Excise may in his discretion grant a licence for the importation of icing sugar in other packages and in such quantities and upon such terms as he considers necessary.

Brewing Materials

Proc. 67/1936.

The importation of substances which are prepared for or which in the opinion of the Comptroller of Customs and Excise are intended for the brewing of beer, ale or stout, not being brewing materials approved as such by the Comptroller of Customs and Excise and imported by or on behalf of a licensed brewer for use in his trade as a brewer.

Tear Gas

Proc. 1/1938.

The importation of Tear Gas and any ingredient which may produce what is commonly known as tear gas or tear smoke, except with the written authority of the President.

Opium pipes

Proc. 19/1938.

The importation of any pipes or other utensils for use in connection with the smoking of opium, or any utensils used in connection with the preparation of opium for smoking.

Trailers

Proc. 28/1938.

The importation of any trailer, as defined by section 2 of the Motor Vehicles and Road Traffic Act, Ch. 48:50, having more than two wheels, except on production to the Comptroller of Customs and Excise of a certificate granted by the Chief Technical Officer (Works) authorising the use of such trailer in Trinidad and Tobago.

Currency

Proc. 3/1939.

The importation of any article which bears a design in imitation of any currency or bank note or coin in current use in Trinidad and Tobago or elsewhere, unless expressly authorised by order of the Comptroller of Customs and Excise.

Shaving brushes

Proc. 21/1939.

The importation of shaving brushes made in or exported from Japan.

Arsenical preparations

Proc. 2/1946.

The importation into Trinidad and Tobago of—

- (i) rat poisons or similar preparations intended for domestic use containing arsenic in any form in which the water soluble arsenic exceeds 0.1 per cent calculated as metallic arsenic; and

- (ii) arsenical preparations for agricultural or horticultural purposes, except on proof to the satisfaction of the Comptroller that any such preparation is intended to be used solely for such purposes.

G.N. 182/1946.

Essences, certain flavourings

The importation of flavouring essences which, in the opinion of the Comptroller of Customs and Excise, are intended for mixing with spirits with a view to the disposal of such spirits as brandy, whisky or gin is prohibited. However, the Comptroller may permit the importation of such essences subject to the condition that they be used for mixing with spirits in bond for exportation, and that until so used they be retained in the custody of the Customs and Excise Department, and to any other conditions that he may impose.

G.N. 120/1949.

Motor vehicle horns

The importation of instruments to be attached to and used on motor vehicles for the purpose of giving audible warning of their approach or position other than—

- (a) bulb horns sounding one note only; and
- (b) electric horns sounding one note only.

G.N. 51/1954.

Beer, Ale, Stout, Porter

The importation of beer, ale, stout and porter for use within Trinidad and Tobago is prohibited except in accordance with the following conditions:

1. Such beverages shall be packed in containers of the following capacities, namely, 1100 millilitres, 550 millilitres or 275 millilitres, but the contents of such containers may not in any case be less than such quantities respectively and may not exceed each such quantity by more than five per cent, and

2. Beer may be imported in containers of not less than twenty litres each for the purpose of sale on draught only, or, subject to such conditions as the Comptroller of Customs and Excise may direct, for the purpose of repacking into containers of the above-mentioned capacities for sale by retail.

G.N. 147/1955.

Herbs or Plants for medicinal use

The importation of any herb or plant or of any part of any herb or plant for use as medicine or drug by man or animals, or which

may be used as medicine or drug by man or animals, unless such importation is certified as essential by the Chief Medical Officer or Technical Officer (Animal Health).

Importation intransit of arms, etc.

G.N. 3/1961.

The importation in transit of all arms, ammunition, military and naval stores, civilian aircraft of any type (including helicopters), military communications equipment, patrol vessels whether armed or unarmed, landing craft and other vessels of military utility and any other combat or non-combat military equipment except in accordance with the terms of the written permission of the Commissioner of Police given in that behalf.

Small arms and toy guns

G.N. 86/1961.

The importation except with the written permission of the Commissioner of Police of—

- (a) guns, pistols and rifles for target practice or small game hunting of any calibre and whether rifled or not; and
- (b) any apparatus, implement or toy (whether capable or not of discharging a missile) resembling or capable of being mistaken for any gun, pistol or rifle or other firearm.

Coat of Arms and Flags of Trinidad and Tobago

G.N. 32/1963.

The importation of any goods whatsoever which bear the Coat of Arms or the Flag of Trinidad and Tobago or any facsimile, imitation or representation thereof, without approval of the President.

South Africa

G.N. 140/1967.

The importation from South Africa of any goods whatsoever.

THIRD SCHEDULE

EXPORTATION

Goods requiring export licences

Proc. 57/1939.

1. The exportation of any of the below listed articles, except under licence of the Comptroller of Customs and Excise, is prohibited that is—antimony, aluminium, bismuth, cobalt, copper, lead, mercury, nickel, palladium, platinum, ferro alloy, tin in bars,

L.R.O. 1/1983

blocks, cubes, ingots or other form, iron and steel, non-ferrous scrap and old metal, scrap and waste zinc, flax including waste hemp of all kinds, jute, silk, raw cotton, cotton waste and linters, groundnuts, linseed, palm oil, linseed oil, coconut oil, cotton seed oil, whale oil, oil seed cake and meal, petroleum products, copal, shellac, rosin, mica, rubber and rubber scrap, toluol, glycerine, radium compound, asphalt, bauxite, cedar, copra and all domestically produced foodstuffs and raw materials of which exports normally exceed one per cent by value of total exports of Trinidad and Tobago.

2. Nothing contained in this Order shall be construed to affect or prohibit the exportation of any of the above listed articles arriving in Trinidad and Tobago and on board any ship from a place outside Trinidad and Tobago and proceeding to any other destination.

3. A licence may be granted generally in respect of any of the above listed articles and in respect of any particular destination.

Proc. 78/1939.

Animals sold by Government

1. The exportation of any livestock sold by Government is prohibited unless the exporter produces to the Comptroller of Customs and Excise a written permit from the Chief Technical Officer (Agriculture) for its exportation, which permit the Chief Technical Officer (Agriculture) may in his absolute discretion withhold.

2. The exportation from Trinidad and Tobago of any livestock other than those mentioned in clause 1 is prohibited unless the exporter produces to the Comptroller of Customs and Excise a certificate issued by the Chief Technical Officer (Agriculture) to the effect that such other livestock was not sold by Government.

3. For the purposes of this Order, "livestock" means cattle, horses, asses, sheep, swine and goats only.

G.N. 32/1963.

Coat of Arms and Flag of Trinidad and Tobago

The exportation of any goods whatsoever which bear the Coat of Arms or the Flag of Trinidad and Tobago or any facsimile, imitation or representation thereof, without approval of the President.

G.N. 140/1967.

South Africa

The exportation to South Africa of any goods whatsoever.

Spirits and Tobacco Package Sizes Order

[Subsidiary]

Exportation of Liquor Regulations

Exportation of Locally Manufactured Cigarette Regulations

SPIRITS AND TOBACCO PACKAGE SIZES ORDER

G.N.
1227/1951.

(made under section 47)

1. This Order may be cited as the Spirits and Tobacco Package Sizes Order.

Citation.

2. Commercial samples of spirits, tobacco, cigars, cigarillos and cigarettes duly reported as such will not be deemed to be goods liable to forfeiture even though contained in packages of less than prescribed size, if the Comptroller is satisfied that the same are *bona fide* commercial samples.

Commercial samples.

3. Tobacco, cigars, cigarillos, and cigarettes may be imported through the Parcel Post if packed in parcels containing not less than two pounds net weight in each parcel.

Tobacco products imported by post.

EXPORTATION OF LIQUOR REGULATIONS

G.N. 69/1959.

(made under section 47)

1. These Regulations may be cited as the Customs (Exportation of Liquor) Regulations.

2. Notwithstanding anything to the contrary contained in section 46 of the Customs Act, rum, spirits and wines may be exported in bottles containing not less than 750 millilitres properly packed in cases.

EXPORTATION OF LOCALLY MANUFACTURED CIGARETTES REGULATIONS

G.N. 85/1962.

(made under section 47)

1. These Regulations may be cited as the Customs (Exportation of Locally Manufactured Cigarettes) Regulations.

2. Notwithstanding anything contained in section 46 of the Customs Act, cigarettes manufactured in Trinidad and Tobago may be exported or shipped as ships' stores *ex* Warehouse in packages containing not less than 450 grams by weight of cigarettes.

WAREHOUSING OF IMPORTED GOODS NOTIFICATION

(made under section 102)

Citation.

1. This Notification may be cited as the Warehousing of Imported Goods Notification.

Goods required
to be
warehoused.

2. The following goods shall be warehoused upon first importation:

petroleum spirit and petroleum oil as defined in the excise laws, ganja, spirits, i.e., brandy, gin, whisky, rum cordials, liqueurs, and unenumerated potable spirits, wines, and tobacco (including cigars, cigarillos and cigarettes).

Dangerous
goods.

3. The following goods, if warehoused on first importation, shall be warehoused in Dangerous Goods sheds:

Films, Cinematograph
Grease, all kinds,
Oil—
Lubricating,
Paint.

Goods
prohibited to be
warehoused.

4. All goods other than those mentioned in Clauses 1, 2 and 3 above may be warehoused on importation except the following:

Animals, living,
Arms, ammunition and Explosives,
Asphalt, all kinds, including Pitch and Tar,
Bricks and Tiles,
Cattle and other animal foods,
Cement,
Cheese,
Chemicals,
Fireworks,
Fish (other than in tins packed in cases),
Fruit and Nuts (other than in cases),
Grain, Flour, Pulse and preparations thereof (other than in tins packed in cases),
Hay and chaff,
Manures,
Matches (not contained in hermetically sealed cases of zinc or tin),
Meats (other than in tins packed in cases),
Metals,

Nuts and Kernels, other than food,

Oil—

Edible,

Fuel.

Other kinds, including essential, medicinal and perfumed oils.

Salt, Vegetables (other than preserved vegetables in tins packed in cases),

Seeds for expressing oil therefrom,

Ships, Boats and Launches,

Starch,

Stones and Slates,

Sugar (unless packed in tins or cases),

Wood and Timber—

Lumber,

Shingles,

Shooks, Staves and Headings,

Any goods which in the opinion of the Comptroller are likely to cause damage to other goods stored in the same warehouse.

SAMPLES FOR EFFECTING SALE REGULATIONS

G. 21.12.39.

(made under section 132)

1. These Regulations may be cited as the Samples for Effecting Sale Regulations. Citation.

2. Upon application being made to the Comptroller, one sample in respect of each brand or kind of goods warehoused in a State Warehouse may be permitted to be taken free of duty by the owner for the purpose of effecting sale, if such owner be not the importer, and provided that such samples do not exceed— Taking of sample free of duty.

500 millilitres of spirits,

750 millilitres of wines,

550 millilitres of malt liquors,

100 grams of tobacco, and

in the case of other goods, articles upon which the duty does not exceed fifty cents.

3. When the goods or a part of the goods from which samples have been drawn are subsequently delivered, the duty payable thereon shall include the duty on the samples taken, but shall Duty on sample payable on subsequent delivery of goods.

exclude the duty on any additional samples which may have been taken with the sanction of the Comptroller upon payment of the duty.

**THE CUSTOMS (CARIBBEAN COMMON
MARKET) (FORMS) REGULATIONS**

63/1981.

made under section 265

1. These Regulations may be cited as the Customs ^{Citation.}
(Caribbean Common Market) (Forms) Regulations.

2. The form set out in the Schedule shall be the Form ^{Form in the}
to be used by persons claiming the eligibility of goods for a ^{Schedule.}
Common Market rate of duty or free entry, as the case may
be.

3. These Regulations shall come into effect on the first ^{Commence-}
day of June, 1981, ^{ment.}

SCHEDULE

CARIBBEAN COMMON MARKET DECLARATION AND CERTIFICATE

Exporter (Name, full address, country)			Exporter's Ref. No.		
Consignee (Name, full address, country)			CARIBBEAN COMMON MARKET COM- BINED DECLARATION BY EXPORTER AND CERTIFICATE OF ORIGIN		
			Country of issue..... (Country)		
			See notes overleaf		
Transport information (vessel/aircraft, place of loading, etc.)			Country of origin	Country of Destination	
			For Official use		
Item Num- ber	Marks and numbers of packages	Number and kind of pack- ages, description of goods	Origin criterion (See notes overleaf)	Gross weight or other quantity	Number and date of Invoices

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Customs

[Subsidiary]

Customs (Caribbean Common Market) (Forms) Regulations

CERTIFICATION

It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.

.....
*Place and date, signature and stamp of
certifying authority*

DECLARATION BY THE EXPORTER

I, the undersigned, hereby declare that the above details and statements are correct; that all the goods were produced in..... (country) and that they comply with the provisions governing the determination of origin set out in Articles 14 and 16 of and Schedule II to the Annex to the Treaty establishing the Caribbean Community

.....
*Place and date, signature of
authorised signatory*

NOTES FOR THE PREPARATION OF THIS FORM

A. Origin Criterion

The criterion on the basis of which Common Market origin is claimed must be stated in the column headed "Origin Criteria" against each item in the manner indicated below:

If each article comprised in the item has been:—

(a) wholly produced within the Common Market;	The letters "CM" must be inserted;
(b) produced using materials imported from outside the Common Market or of undetermined origin in such a manner that the article falls to be classified in a tariff heading different from that in which any of those materials is classified, in accordance with the provisions of Article 4 of the Annex to the Treaty establishing the Caribbean Community;	The tariff heading number of the finished product preceded by the letter "X" must be inserted;
(c) produced in accordance with the conditions specified for that article in the List referred to in Article 14 of the Annex to the Treaty establishing the Caribbean Community and set out in Schedule II thereto;	The tariff heading number of the finished product preceded by the letter "L" must be inserted and where the condition to be satisfied is a percentage value-added condition the value of materials imported from outside the Common Market or of undetermined origin which have been used in the production of that article expressed as a percentage of the export price of the article must be inserted in brackets immediately following the tariff heading number.

B. The completion of this Form implies that the producer and the exporter will furnish to the appropriate authorities such information and supporting evidence as they may as necessary require for the purpose of verifying these declarations.

C. PERSONS WHO FURNISH OR CAUSE TO BE FURNISHED UNTRUE DECLARATIONS RENDER THEMSELVES LIABLE TO PENALTIES.

[Subsidiary]

THE CUSTOMS (IMPORT DUTY) (CARIBBEAN COMMON MARKET) ORDER

*†50/1980.

made under sections 7(1) and 10

1. This Order may be cited as the Customs (Import Duty) (Caribbean Common Market) Order, 1980. Citation.

2. In this Order—

“the Common Market” means the Caribbean Common Market established under the Annex to the Treaty; Definitions.

“Common Market Origin” means in relation to any goods, that such goods were grown, produced or manufactured within the Common Market and consigned from a port of a Member State to Trinidad and Tobago:

“Common Market rate of duty” means the rate of customs duty which is applicable to goods on the basis of their eligibility in that behalf as having been the produce of, or manufactured in, and consigned from, any Member State, and includes an exemption so applicable from customs duty;

“First Schedule” means the First Schedule of the Schedules of Import Duties and Exemptions from Duties imposed under the Customs Act;

“the Treaty” means the treaty establishing the Caribbean Community done at Chaguaramas on the 4th day of July, 1973, and includes any amendment or protocol thereto.

3. The First Schedule is amended by inserting under the heading “Rate of Duty” occurring in the third column thereof in its appropriate place against the Tariff Heading Number set out in the first column of the said First Schedule and specified in the first column of the Schedule hereto to the Common Market rate of duty specified in the third column of the Schedule hereto in relation to the goods of Common Market Origin that are described in the second column of the Schedule hereto. First Schedule amended to include Common Market rate of duty.

*Amendments to this Order have been made by the following Legal Notices 9/1984, 42/1984, 5/1985 and Act 13 of 1983.

†See Acts 8 of 1984 and 17 of 1985 for validations.

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Customs

[Subsidiary]

Customs (Import Duty) (Caribbean Common Market) Order

SCHEDULE

<i>Tariff Heading Number</i>	<i>Tariff Description</i>	<i>Common Market Rates of Duty</i>
<i>Ex.</i> 15.07	Deodorised edible oil ...	\$0.03 per litre
15.13.2	Lard substitute ...	\$0.60 per 50 kilograms
<i>Ex.</i> 22.02.0	Malt beverage ...	\$0.15 per gallon
22.03	Beer made from malt ...	
22.03.01	Beer ...	\$1.05
22.03.2	Stout ...	\$1.05
22.03.9	Other ...	\$1.05
The duty shall be calculated upon every litre of wort thereof of an original gravity of 1050° or less and so in proportion for any difference in quantity or increase in gravity		
22.08.9	Other (ethyl alcohol) ...	\$15.00 per p. gallon
22.09.3	Rum ...	\$7.50 per litre at proof
22.09.91	Rum punch ...	\$7.50 per litre at proof
22.09.4	Gin ...	\$15.00 per litre at proof
22.09.99	Blended Whisky ...	\$15.00 per litre at proof
22.09.5	Vodka ...	\$15.00 per litre at proof
22.09.91	Cordials and Liqueurs ...	\$15.00 per litre at proof
22.09.99	Other potable Spirits ...	\$15.00 per litre at proof
<i>Ex.</i> 27.10.3	High octane petroleum spirit (premium gasolene)	\$0.16 per gallon
<i>Ex.</i> 27.10.3	Ordinary grade petroleum spirit (regular gasolene)	\$0.10 per gallon
27.10.2	Lubricating oils ...	\$0.20 per gallon
<i>Ex.</i> 27.10.5	Gas oil and diesel oil ...	\$0.05 per gallon
<i>Ex.</i> 27.10.4	Industrial kerosene (petroleum oil)	\$0.05 per gallon
36.06	Matches (excluding Bengal matches)	
36.06.1	In containers of 60 matches or less	\$0.10 per gross boxes
36.06.2	In containers of more than 60 matches	\$0.12 per 8,640 matches

[Subsidiary]

THE DELEGATION OF FUNCTIONS (CUSTOMS)
ORDER

167/1981.

MADE BY THE PRESIDENT UNDER SECTION 52(1)
OF THE INTERPRETATION ACT

1. This Order may be cited as the Delegation of Functions (Customs) Order. Citation.

2. In exercise of the powers conferred upon him by section 52(1) of the Interpretation Act, the President delegates the functions which he is empowered to perform under section 221 of the Customs Act to the Minister to whom responsibility for Finance is assigned with effect from the 8th day of December, 1981. President delegates functions to Minister of Finance. Ch. 3:01.