

**THE OFFICIAL GAZETTE — 24TH MARCH, 1979  
LEGAL SUPPLEMENT — C**

**PARLIAMENT OFFICE,  
Public Buildings,  
Georgetown,  
Guyana,  
22nd March, 1979.**

**The following Bill which will be introduced in the National Assembly  
is published for general information.**

***F. A. Narain,*  
Clerk of the National Assembly.**



**GUYANA**

**BILL NO. 5 of 1979**

**CUSTOMS (AMENDMENT) BILL 1979**

**ARRANGEMENT OF SECTIONS**

**SECTION**

- 1. Short title.**
- 2. Repeal and re-enactment of section 21(5) of Cap. 82:01**
- 3. Repeal and re-enactment of section 218 of Cap. 82:01.**
- 4. Amendment of Cap. 82:01.**

A BILL

Intituled.

AN ACT to amend the Customs Act.

A.D. 1979 Enacted by the Parliament of Guyana:—

Short title. 1. This Act, which amends the Customs Act, may be cited as the Customs (Amendment) Act 1979.

Repeal and re-enactment of section 21 (5) of Cap. 82:01. 2. Section 21(5) of the Principal Act is hereby deleted and the following subsection substituted therefor —

“(5) The Tribunal shall decide all disputes referred to them under section 20 and shall transact such other business as the Minister, from time to time, may assign to them.”.

Repeal and re-enactment of section 218 of Cap. 82:01. 3. Section 218 of the Principal Act is hereby deleted and the following section substituted therefor —

“Penalty for evading customs laws regarding imported or exported goods. 218. Every person who —

- (a) imports or brings or is concerned in importing or bringing into Guyana any prohibited goods, or any goods the importation of which is restricted, contrary to such prohibition or restriction, whether the same be unloaded or not; or
- (b) unloads or assists or is otherwise concerned in unloading, any goods which are prohibited, or any goods which are restricted and imported contrary to such restriction; or
- (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; or
- (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 revenue of any duties thereon, or to evade any prohibition or restriction of or applicable to such goods; or

(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,

shall be liable for each such offence to a fine of treble the value of the goods or one thousand dollars at the election of the Comptroller, and to imprisonment for one year; and all goods in respect of which any such offence shall be committed shall be forfeited.”.

4. The Principal Act is hereby amended by the deletion of the First, Second, Third, Fourth and Fifth Schedules thereto and by the substitution thereof of the following provisions as the First, Second, Third, Fourth and Fifth Schedules respectively — <sup>Amendment  
of Cap.  
82:01.</sup>

F I R S T S C H E D U L E

PART I

GENERAL PROVISIONS

The Guyana Customs Tariff is adopted from the Common External Tariff of the Caribbean Common Market pursuant to Article 31 of the Treaty establishing the Caribbean Community to which Guyana is a signatory.

2. In this tariff the system for classifying goods for the purpose of determining the rates of duty applicable thereto is based on the Customs Co-operation Council Nomenclature (C.C.C.N.) - a specialised classification system designed to provide a systematic and logical classification of all goods for customs purposes which was published by the Customs Co-operation Council of 40 Rue Washington, Brussels 1050, Belgium as the Fifth Edition (1976) as amended to January, 1978 of the "Nomenclature for the classification of Goods in Customs Tariffs". This edition provides for a corresponding correlation with the Standard International Trade Classification Second Revision (S.I.T.C. Rev. 2) published in 1975 by the Statistical Officer of the United Nations as Statistical Papers Series M No. 34/Rev.2. The Guyana Tariff is a fully integrated version which does not show the statistical classification number and statistical description since the tariff heading number indicates this when used with a key. All goods of trade (whether for importation or exportation) fall to be classified within this classification system. In the Customs Co-operation Council Nomenclature the Rules for the Interpretation of the Nomenclature and the Section Notes and Chapter Notes are integral parts of the classification system, and those specified herein are deemed parts of the Customs Tariff.
3. The rates of duty specified in the Import Schedule and the list of Export Duties, exclusive of Annex I to Part I of this Schedule, apply to goods imported from or exported to countries that are not members of the Caribbean Community or which do not qualify for special tariff treatment as provided in the Community Treaty. The rates of import and export duty specified in Annex I to Part I of this Schedule and headed "Community Rates of Duty" apply only to such goods as are specified therein which conform with the origin and consignment criteria set out in the Community Regulations in the Fourth Schedule to this Act and are imported from the countries listed in Part II of this Schedule. The flat rate of duty specified in Annex II to Part I of the Schedule shall apply to goods imported under the conditions described therein, notwithstanding the normal rates of duty in the Import Schedule which apply to the goods when otherwise imported.
4. The figures shown in the columns headed "Rates of Duty" shall be taken to mean those figures taken as a percentage of the value of the goods except where otherwise indicated. The value shall be determined in accordance with the provisions of Section 22 of this Act. Where specific rates of duty (i.e. an amount of money per kilogram, litre, etc.) are shown in the "Rates of Duty" columns, those duties are the equivalent in Guyana currency to the Units of Account (U.A.) in which those duties are expressed in the Common External Tariff. The value of the Unit of Account is 0.395833 grams of fine gold. It is equal to 1.086 Guyana Dollars in terms of the weight and fineness of its par value (\$1 (G) = 0.364582 grams of fine gold) as at July 3rd, 1973. Where Guyana changes the parity of its currency, the specific rates of duty shall be adjusted in inverse ratio to the change of the currency.

5. The following abbreviations and symbols wherever they appear in this Schedule shall have the meanings hereunder assigned to them. The Statistical code numbers relating to certain of these abbreviations are also shown.

<u>ABBREVIATION</u>	<u>MEANING</u>	<u>STATISTICAL CODE</u>
C	Celsius	
n.e.s.o.i.	not elsewhere specified or included	
cg	centigram	
cm	centimetre	
	140 degrees	
g	gram	83
gal	Imperial gallon	09
kg	kilogram	84
kWh	kilowatt hour	14
l	litre	89
m	metre	78
	square metre	88
	cubic metre	87
mg	milligram	
mm	millimetre	
	square millimetre	
No	number	01
p.gal	proof gallon	19
	per cent	
m carat	metric carat	81
	pair	02
	tonne	86

EXAMPLES

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

6. For ease of reference a summary of the classification list is shown setting out the titles of the Sections and Chapters.

LIST OF TITLES OF SECTIONS AND CHAPTERS

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

CHAPTERS

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

CHAPTERS

6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
7. Edible vegetables and certain roots and tubers.
8. Edible fruit and nuts; peel of melons or citrus fruit.
9. Coffee, tea, mate 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. Lacs; gums, resins and other vegetable saps and extracts.
14. Vegetable plaiting 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

CHAPTERS

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

CHAPTERS

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

CHAPTERS

Section Notes.

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; enzymes.
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

39. Artificial resins and plastic materials, cellulose esters and ethers; articles thereof.
40. Rubber, synthetic rubber, factice, and articles thereof.



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)

CHAPTERS

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

CHAPTERS

Section Notes.

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

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.

SECTION XIII

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

CHAPTERS

- 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

- 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

Section Notes.

- 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.

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- 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

CHAPTERS

Section Notes.

- 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

Section Notes.

- 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.
- 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 OR REPRODUCERS;  
TELEVISION IMAGE AND SOUND RECORDERS OR REPRODUCERS;  
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 or reproducers; television image and sound recorders or reproducers; parts and accessories of such articles.

SECTION XIX

ARMS AND AMMUNITION; PARTS THEREOF

- 93. Arms and ammunition; parts thereof.

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTERS

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, powder-puffs and sieves.
97. Toys, games and sports requisites; parts thereof.
98. Miscellaneous manufactured articles.

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

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

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 unfinished, provided that, as imported, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), imported unassembled or disassembled.
- (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. - When for any reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:
  - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description.
  - (b) Mixtures, 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.

SECTION I  
LIVE ANIMALS; ANIMAL PRODUCTS  
CHAPTER I  
LIVE ANIMALS

Notes.

1. - This Chapter covers all live animals except:
  - (a) Fish, crustaceans and molluscs, of headings Nos. 03.01 and 03.03;
  - (b) Microbial cultures and other products of heading No. 30.02; and
  - (c) Animals of heading No. 97.08.
  
2. - Any reference in this Chapter to a particular genus or species, except where the context otherwise requires, includes a reference to the young of that genus or species.



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	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	Free	No and kg
01.04.19	Other	Free	No and kg
01.04.2	Goats		
01.04.21	For rearing and breeding	Free	No and kg
01.04.29	Other	Free	No and kg
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

This Chapter does not cover :

Products of the kinds described in headings Nos. 02.01, 02.02, 02.03, 02.04 and 02.06, unfit or unsuitable for human consumption;

- (b) Guts, bladders or stomachs of animals (heading No. 05.04) and animal blood (heading No. 05.15); or

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
02.01.15	Of horses, asses, mules and hinnies	Free	kg
02.01.2	Edible offals		
02.01.21	Pig trotters	Free	kg
02.01.29	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		
02.02.1	Dead poultry		
02.02.11	Backs and necks of chicken	Free	kg
02.02.12	Wings of chicken	Free	kg
02.02.13	Backs, necks and wings of other poultry	Free	kg
02.02.14	Other parts of chicken	15%	kg
02.02.15	Chicken, whole	15%	kg
02.02.19	Other	15%	kg
02.02.2	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		
02.06.1	Pork and beef, salted or in brine		
02.06.11	Pork	5%	kg

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
02.06.12	Beef	5%	kg
02.06.2	Other meat of domestic swine		
02.06.21	Bacon	10%	kg
02.06.22	Ham	10%	kg
02.06.29	Other	10%	kg
02.06.9	Other		
02.06.91	Beef, dried	10%	kg
02.06.92	Beef, smoked	10%	kg
02.06.93	Other meat, dried	10%	kg
02.06.94	Other meat, smoked	10%	kg
02.06.95	Other meat, salted or in brine	10%	kg
02.06.96	Offals	10%	kg

**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).

CHAPTER 3  
FISH, CRUSTACEANS AND MOLLUSCS

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	25%	No and kg
03.01.12	Salmon, trout, halibut, sole and plaice	15%	kg
03.01.13	Snapper, shark, croaker, grouper, dolphin, bangamary and sea trout	15%	kg
03.01.19	Other	15%	kg
03.01.2	Fish, frozen		
03.01.21	Salmon, trout, halibut, sole and plaice	15%	kg
03.01.22	Snapper, shark, croaker, grouper, dolphin, bangamary and sea trout	15%	kg
03.01.29	Other	15%	kg
03.01.3	Fish fillets, fresh or chilled	15%	kg
03.01.4	Fish fillets, frozen	15%	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		

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	

DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY;  
EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

1. The expression "milk" means full cream or skimmed milk, buttermilk, whey, curdled milk, kephir, yoghurt 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.



DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF  
ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

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
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	25%	litre and kg
04.07	Edible products of animal origin, not elsewhere specified or included	30%	kg

## 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.

Throughout this Tariff elephant, mammoth, mastodon, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as ivory.

Throughout the Tariff the expression "horsehair" means hair of the manes and tails of equine or bovine animals.

## PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

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	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	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	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption	Free	kg

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SECTION II  
VEGETABLE PRODUCTS  
CHAPTER 6  
LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE;  
CUT FLOWERS AND ORNAMENTAL FOLIAGE

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.

LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE;  
CUT FLOWERS AND ORNAMENTAL FOLIAGE

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

## 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.

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).

CHAPTER 7  
EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
07.01	Vegetables, fresh or chilled		
07.01.1	Potatoes	\$1.20 per 100 kg	kg
07.01.2	Tomatoes	\$1.20 per 100 kg	kg
07.01.3	Alliaceous vegetables		
07.01.31	Garlic	\$1.20 per 100 kg	kg
07.01.32	Onions	\$1.20 per 100 kg	kg
07.01.39	Other	\$1.20 per 100 kg	kg
07.01.4	Peas and beans		
07.01.41	String beans	\$1.20 per 100 kg	kg
07.01.42	Pigeon peas	\$1.20 per 100 kg	kg
07.01.43	Blackeye peas	\$1.20 per 100 kg	kg
07.01.49	Other	\$1.20 per 100 kg	kg
07.01.5	Carrots	\$1.20 per 100 kg	kg
07.01.6	Beets	\$1.20 per 100 kg	kg
07.01.7	Sweet peppers	\$1.20 per 100 kg	kg
07.01.8	Cabbage	\$1.20 per 100 kg	kg
07.01.9	Other		
07.01.91	Okra	\$1.20 per 100 kg	kg
07.01.92	Cucumbers	\$1.20 per 100 kg	kg
07.01.93	Pumpkins	\$1.20 per 100 kg	kg
07.01.99	Other	\$1.20 per 100 kg	kg
07.02	Vegetables (whether or not cooked), preserved by freezing		
07.02.1	In packages of a kind sold by retail		
07.02.11	Carrots	25%	kg
07.02.12	String beans	25%	kg
07.02.13	Pigeon peas	25%	kg
07.02.14	Blackeye peas	25%	kg
07.02.15	Other peas	25%	kg

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
07.02.16	Beets	25%	kg
07.02.19	Other	25%	kg
07.02.9	Other		
07.02.91	Carrots	25%	kg
07.02.92	String beans	25%	kg
07.02.93	Pigeon peas	25%	kg
07.02.94	Blackeye peas	25%	kg
07.02.95	Other peas	25%	kg
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	72¢ per 100 kg	kg
07.05.2	Other beans	72¢ per 100 kg	kg
07.05.3	Pigeon peas	72¢ per 100 kg	kg
07.05.4	Split peas	72¢ per 100 kg	kg
07.05.5	Blackeye peas	72¢ per 100 kg	kg
07.05.6	Other peas	72¢ per 100 kg	kg
07.05.9	Other	72¢ 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		



## EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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	30%	kg
07.06.5	Tannias	30%	kg
07.06.6	Yams	30%	kg
07.06.9	Other	30%	kg

**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.

## EDIBLE FRUIT AND NUTS; PEEL OF MELONS OR CITRUS FRUIT

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	Desiccated	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	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	25%	kg

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
08.06.2	Pears and quinces	25%	kg
08.07	Stone fruit, fresh	25%	kg
08.08	Berries, fresh	40%	kg
08.09	Other fruit, fresh	25%	kg
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar.	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	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

## 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.
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	30%	kg
09.04.2	Pimento	30%	kg
09.05	Vanilla	10%	kg
09.06	Cinnamon and cinnamon-tree flowers	30%	kg
09.07	Cloves (whole fruit, cloves and stems).	30%	kg
09.08	Nutmeg, mace and cardamoms		
09.08.1	Nutmeg	30%	kg
09.08.2	Mace	30%	kg
09.08.3	Cardamoms	30%	kg
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	30%	kg
09.10	Thyme, saffron and bay leaves; other spices		
09.10.1	Ginger	30%	kg
09.10.2	Turmeric	30%	kg
09.10.3	Curry powder	30%	kg
09.10.9	Other	30%	kg

**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.

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	15%	tonne
10.06.4	Broken	15%	tonne
10.07	Buckwheat, millet, canary seed and grain sorghum; other cereals	Free	tonne



**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
- (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.

CHAPTER 11  
 PRODUCTS OF THE MILLING INDUSTRY;  
 MALT AND STARCHES; GLUTEN; INULIN

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		
11.01.11	Of wheat	10%	kg
11.01.12	Of meslin	10%	kg
11.01.2	Of maize	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 heading 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)			
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		
11.04.91	Manioc (cassava) flour	20%	kg
11.04.99	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

OIL SEEDS AND OLEAGINOUS FRUIT; MISCELLANEOUS GRAINS, SEEDS AND FRUIT;  
INDUSTRIAL AND MEDICAL PLANTS; STRAW AND FODDER

## Notes.

1. - Heading No. 12.01 is to be taken to apply, inter alia, to ground-nuts, soya beans, mustard seeds, oil poppy seeds, poppy seeds and copra. It is to be taken not to apply to coconuts or other products of heading No. 08.01 or to olives (Chapter 7 or Chapter 20).
2. - For the purposes of heading No. 12.03, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (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.

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		
12.01.111	For extracting oil	10%	kg
12.01.112	Not for extracting oil	10%	kg
12.01.12	Unshelled		
12.01.121	For extracting oil	10%	kg
12.01.122	Not for extracting oil	10%	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
12.01.991	Mustard seeds	10%	kg
12.01.999	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.		

OIL SEEDS AND OLEAGINOUS FRUIT; MISCELLANEOUS GRAINS, SEEDS AND FRUIT;  
INDUSTRIAL AND MEDICAL PLANTS; STRAW AND FODDER. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
12.07.1	Tonka beans	Free	kg
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	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

## 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 aloes and opium. The heading is to be taken not to apply to:

- (a) Liquorice extract containing more than 10% 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 quinine 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).

## LACS; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

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; agar-agar and other mucilages and thickeners, derived from vegetable products.	Free	kg

CHAPTER 14

VEGETABLE PLAITING MATERIALS;  
VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading No. 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 brush making (heading 96.01).



## VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED

## OR INCLUDED

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 of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass)	Free	kg
14.03	Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks	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	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.

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.

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

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		
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

ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;  
PREPARED EDIBLE FATS; ANIMAL AND VEGETABLE WAXES (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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, colze 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		
15.12.1	Vegetable oils and fats	10%	kg
15.12.11	Hydrogenated	10%	kg
15.12.19	Other	10%	kg
15.12.2	Fish oils and fats		
15.12.21	Hydrogenated	10%	kg
15.12.29	Other	10%	kg
15.12.91	Hydrogenated	10%	kg
15.12.99	Other	10%	kg
15.13	Margarine, imitation lard and other prepared edible fats		
15.13.1	Margarine	30%	kg

ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;  
 PREPARED EDIBLE FATS; ANIMAL AND VEGETABLE WAXES (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
15.13.2	Imitation lard and lard substitutes	30%	kg
15.13.9	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	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

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.

## PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS OR MOLLUSCS

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	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
16.02.19	Other	15%	kg
16.02.9	Other		
16.02.91	Ham	15%	kg
16.02.92	Bacon	15%	kg
16.02.99	Other	15%	kg
16.03	Meat extracts and meat juices; fish extracts		
16.03.1	Meat extracts and meat juices	25%	kg
16.03.2	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

## SUGARS AND SUGAR CONFECTIONERY

## Notes.

1. This Chapter does not cover:
  - (a) Sugar confectionery containing cocoa (heading No. 18.06).
  - (b) Chemically pure sugars (other than sucrose, glucose and lactose); sugar ethers and sugar esters, and their salts, other than -
    - (i) hormones, derivatives thereof and other steroids, used primarily as hormones;
    - (ii) glycosides and their derivatives; and
    - (iii) vegetable alkaloids and their derivatives. (Chapter 29).
  - (c) Medicaments and other products of Chapter 30.
2. Chemically pure sucrose, whatever its origin, is to be classified in heading  
No. 17.01.



## Notes.

1. This Chapter does not cover:
  - (a) Sugar confectionery containing cocoa (heading No. 18.06).
  - (b) Chemically pure sugars (other than sucrose, glucose and lactose); sugar ethers and sugar esters, and their salts, other than -
    - (i) hormones, derivatives thereof and other steroids, used primarily as hormones;
    - (ii) glycosides and their derivatives; and
    - (iii) vegetable alkaloids and their derivatives. (Chapter 29).
  - (c) Medicaments and other products of Chapter 30.
2. Chemically pure sucrose, whatever its origin, is to be classified in heading No. 17.01.

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	45%	tonne
17.01.9	Other		
17.01.91	Flavoured or coloured sugars	45%	kg
17.01.99	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		
17.02.91	Flavoured or coloured sugars	45%	kg
17.02.99	Other	45%	kg
17.03	Molasses		
17.03.1	Inedible	45%	litre and kg
17.03.2	Edible		
17.03.21	Flavoured or coloured	45%	litre and kg
17.03.29	Other	45%	litre and kg
17.04	Sugar confectionery, not containing cocoa		
17.04.1	Chewing gum	40%	kg
17.04.9	Other	40%	kg
(17.05)			

CHAPTER 18  
COCOA AND COCOA PREPARATIONS

Notes.

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

CHAPTER 18  
COCOA AND COCOA PREPARATIONS

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, huaks, skins and waste	15%	kg
18.03	Cocoa paste (in bulk or in block), whether or not defatted	30%	kg
18.04	Cocoa butter (fat or oil)	30%	kg
18.05	Cocoa powder, unsweetened	30%	kg
18.06	Chocolate and other food preparations containing cocoa		
18.06.1	Confectionery	50%	kg
18.06.2	Cocoa powder, sweetened	50%	kg
18.06.9	Other	50%	kg

## PREPARATIONS OF CEREALS, FLOUR OR STARCH; PASTRYCOOKS' PRODUCTS

## Notes.

1. - This Chapter does not cover:
  - (a) Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing 50% 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 purposes, containing less than 50% by weight of cocoa		
19.02.1	Malt extract	5%	kg
19.02.2	Infant food admitted as such by the Comptroller	Free	kg
19.02.9	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	30%	kg
19.08.2	Biscuits, sweetened	30%	kg
19.08.3	Ice cream cones	30%	kg
19.08.9	Other	30%	kg

## PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS

## Notes.

1. This Chapter does not cover:
  - (a) Vegetables or fruit, prepared or preserved by the processes specified in Chapter 7 and 8; or
  - (b) Fruit jellies, fruit pastes or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).
2. The vegetables of headings Nos. 20.01 and 20.02 are those which fall in headings Nos. 07.01 to 07.05 when imported in the states provided for in those headings.
3. Edible plants, parts of plants and roots of plants conserved in syrup (for example, ginger and angelica) are to be classified with the preserved fruit falling under heading No. 20.06; roasted ground-nuts are also to be classified in heading No. 20.06.
4. Tomato juice the dry weight content of which is 7% or more is to be classified under heading No. 20.02.

Tariff Heading Number	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	45%	kg
20.02.9	Other	45%	kg
20.03	Fruit preserved by freezing, containing added sugar		
20.03.1	In airtight containers	45%	kg
20.03.2	Not in airtight containers	45%	kg
20.04	Fruit, fruit peel and parts of plants, preserved by sugar (drained, glace' 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		
20.05.11	Jams, fruit jellies and marmalades	45%	kg
20.05.12	Fruit puree' and fruit pastes	45%	kg
20.05.9	Other		
20.05.91	Jams, fruit jellies and marmalades of other fruits	45%	kg
20.05.92	Fruit puree' and fruit pastes of other fruits	45%	kg
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit	45%	kg
20.06.1	Ground-nuts (peanuts), roasted (including salted)	45%	kg
20.06.2	Other nuts, roasted	45%	kg
20.06.3	Mangoes	45%	kg
20.06.4	Pineapples	45%	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		
20.07.1	Juices of citrus fruits		
20.07.11	Orange juice, concentrated	45%	litre and kg



## PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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
20.17.19	Other	45%	litre and kg
20.07.2	Pineapple juice	45%	litre and kg
20.07.3	Other fruit juices	45%	litre and kg
20.07.4	Tomato juice	45%	litre and kg
20.07.5	Other vegetable juices	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	45%	litre and kg
20.07.69	Other	45%	litre and kg

## MISCELLANEOUS EDIBLE PREPARATIONS

## Notes.

1. This Chapter does not cover:
  - (a) Mixed vegetables of heading No. 07.04.
  - (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);
  - (c) Spices and other products of headings Nos. 09.04 to 09.10;
  - (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.

## MISCELLANEOUS EDIBLE PREPARATIONS

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	30%	kg
21.04	Sauces; mixed condiments and mixed seasonings		
21.04.1	Tomato ketchup and tomato sauce	30%	kg
21.04.9	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		
21.05.11	Of meat	30%	kg
21.05.12	Of fish, crustaceans and molluscs		
21.05.121	In airtight containers	30%	kg
21.05.122	Not in airtight containers	30%	kg
21.05.19	Other	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	30%	kg
21.06.2	Prepared baking powders	30%	kg
21.07	Food preparations not elsewhere specified or included		
21.07.1	Infant food admitted as such by the Comptroller	Free	kg
21.07.2	Flavoured or coloured sugar syrups	45%	kg
21.07.31	Canned corn	30%	kg
21.07.32	Frozen corn	30%	kg
21.07.4	Peanut butter	30%	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 foodstuff, used for sweetening purposes	30%	kg
21.07.9	Other		

## MISCELLANEOUS EDIBLE PREPARATIONS

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification	
21.07.91	Preparations with milk and eggs for making beverages	30%	kg	
21.07.92	Custard powder	30%	kg	
21.07.93	Almond paste	30%	kg	
21.07.99	Other	30%	kg	

## 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% 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, (not flavoured)	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
22.02.9	Other		
22.02.91	Malta	30%	litre and kg
22.02.99	Other	30%	litre and kg
22.03	Beer made from malt		
22.03.1	Beer	\$13.03 per gal	gal
22.03.2	Stout	\$13.03 per gal	gal
22.03.9	Other	\$13.03 per gal	gal
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	\$1.43 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	\$1.43 per litre	litre and kg
22.05.2	Sparkling wines	\$5.97 per litre	litre and kg
22.05.9	Other wines	\$2.87 per litre	litre and kg
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	\$2.87 per litre	litre and kg
22.07	Other fermented beverages (for example, cider, perry and mead)	\$2.87 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	\$6.52 per gal	gal
22.08.9	Other	\$70.59 per gal	p. 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		

CHAPTER 22  
BEVERAGES, SPIRITS AND VINEGAR (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
22.09.1	Whisky		
22.09.11	In bottle of a strength not exceeding 80% proof spirit		
22.09.111	Blended whisky	\$57.56 per gal	gal
22.09.119	Other	\$57.56 per gal	gal
22.09.19	Other	\$65.16 per p. gal	p. gal
22.09.2	Brandy		
22.09.21	In bottle of a strength not exceeding 80% proof spirit		
22.09.211	Blended brandy	\$56.47 per gal	gal
22.09.219	Other	\$56.47 per gal	gal
22.09.29	Other	\$66.25 per p. gal	p. gal
22.09.3	Rum		
22.09.31	In bottle of a strength not exceeding 80% proof spirit	\$64.07 per gal	gal
22.09.39	Other	\$77.11 per p. gal	p. gal
22.09.4	Gin		
22.09.41	In bottle of a strength not exceeding 80% proof spirit	\$60.82 per gal	gal
22.09.49	Other	\$70.59 per p. gal	p. gal
22.09.5	Vodka	\$70.59 per gal	gal
22.09.9	Other		
22.09.91	Cordials and liqueurs	\$70.59 per gal	gal
22.09.92	Aromatic bitters used as a flavouring agent for food and beverages	\$5.43 per gal	gal
22.09.93	Other aromatic bitters	\$70.59 per gal	gal
22.09.99	Other	\$70.59 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
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	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



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	\$7.18 per kg	kg	
24.01.2	Tobacco, wholly or partly stripped	\$7.18 per kg	kg	
24.01.3	Tobacco refuse	\$7.18 per kg	kg	
24.02	Manufactured tobacco; tobacco extracts and essences			
24.02.1	Cigars and cheroots; cigarillos	\$47.88 per kg	kg	
24.02.2	Cigarettes	\$47.88 per kg	kg	
24.02.3	Snuff	\$28.73 per kg	kg	
24.02.9	Other	\$35.91 per kg	kg	

CHAPTER 25  
SALT; SULPHUR; EARTHS AND STONES; PLASTERING MATERIALS, LIME AND CEMENT

## 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% 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.

CHAPTER 25  
SALT; SULPHUR; EARTHS AND STONE; PLASTERING  
MATERIALS, LIME AND CEMENT

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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	20%	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	5%	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
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), andalusite, 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	Chalk	Free	tonne
(25.09)			
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 1 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

CHAPTER 25  
SALT;SULPHUR; EARTHS AND STONE; PLASTERING  
MATERIALS, LIME AND CEMENT (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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
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)	\$7.48 per tonne	tonne
25.23.12	Oilwell cement	\$7.48 per tonne	tonne
25.23.19	Other	\$7.48 per tonne	tonne

CHAPTER 25  
SALT; SULPHUR; SARTES AND STONE; PLASTERING  
MATERIALS, LIME AND CEMENT (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
25.23.9	Other	\$7.48 per tonne	tonne
25.23.91	Hydraulic cement	\$7.48 per tonne	tonne
25.23.99	Other	\$7.48 per tonne	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		
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% of H <sub>3</sub> BO <sub>3</sub> , calculated on the dry weight	Free	tonne
25.31	Felspar, leucite, nepheline and nepheline syenite; fluorspar	Free	tonne
25.32	Mineral substances not elsewhere specified or included	Free	tonne

1. The 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 wool or similar mineral wools (heading No. 66.07);
  - (e) Goldsmiths', silversmiths' and jewellers' sweepings, residues, leuels 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 process 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.

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
26.11.12	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	Nickle 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	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

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

## Notes.

1. This Chapter does not cover
  - (a) Separate chemically defined organic compounds, other than 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 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.



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

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	Lignites, 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 cresote 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 <sup>3</sup> and tonne
27.07.9	Other (a) 335.261 and 335.269 include 335.22, 335.23, 335.24 and 335.25	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
27.09	Petroleum oils and oils obtained from bituminous minerals, crude		
27.09.1	Imported under the processing agreement	5%	m <sup>3</sup> and tonne
27.09.9	Other	5%	m <sup>3</sup> 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% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations		

CHAPTER 27  
MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION;  
BITUMINOUS SUBSTANCES; MINERAL WAXES (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
27.10.1	Partly refined petroleum including topped crudes		
27.10.11	Imported under the processing agreement	10%	m <sup>3</sup> and tonne
27.10.19	Other	10%	m <sup>3</sup> and tonne
27.10.2	Lubricating oils		
27.10.21	For industrial machinery and road transport vehicles	12¢ per litre	litre and tonne
27.10.29	Other	12¢ 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	\$119.45 per m <sup>3</sup>	m <sup>3</sup> and tonne
27.10.32	Other aviation spirit of 100 octane and over	\$119.45 per m <sup>3</sup>	m <sup>3</sup> and tonne
27.10.33	Aviation spirit under 100 octane exported under the processing agreement	\$119.45 per m <sup>3</sup>	m <sup>3</sup> and tonne
27.10.34	Other aviation spirit under 100 octane	\$119.45 per m <sup>3</sup>	m <sup>3</sup> and tonne
27.10.35	Gasolene exported under the processing agreement	\$119.45 per m <sup>3</sup>	m <sup>3</sup> and tonne
27.10.36	Other gasolene	\$119.45 per m <sup>3</sup>	m <sup>3</sup> and tonne
27.10.37	Spirit type (gasolene type) jet fuel	\$119.45 per m <sup>3</sup>	m <sup>3</sup> and tonne
27.10.38	Other motor spirit	\$119.45 per m <sup>3</sup>	m <sup>3</sup> and tonne
27.10.39	Other	\$119.45 per m <sup>3</sup>	m <sup>3</sup> and tonne
27.10.4	Kerosene and other medium oils and preparations		
27.10.41	Kerosene type jet fuel exported under the processing agreement	\$71.67 per m <sup>3</sup>	m <sup>3</sup> and tonne
27.10.42	Other kerosene type jet fuel	\$71.67 per m <sup>3</sup>	m <sup>3</sup> and tonne
27.10.43	Illuminating kerosene exported under the processing agreement	\$71.67 per m <sup>3</sup>	m <sup>3</sup> and tonne
27.10.44	Other illuminating kerosene	\$71.67 per m <sup>3</sup>	m <sup>3</sup> and tonne
27.10.45	Vapourising oil or white spirit exported under the processing agreement	\$71.67 per m <sup>3</sup>	m <sup>3</sup> and tonne
27.10.46	Other vapourising oil or white spirit	\$71.67 per m <sup>3</sup>	m <sup>3</sup> and tonne
27.10.49	Other	\$71.67 per m <sup>3</sup>	m <sup>3</sup> and tonne
27.10.5	Gas oils		
27.10.51	Diesel oil exported under the processing agreement	\$71.67 per m <sup>3</sup>	m <sup>3</sup> and tonne

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION;  
BITUMINOUS SUBSTANCES; MINERAL WAXES (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
27.10.52	Other diesel oil	\$71.67 per m <sup>3</sup>	m <sup>3</sup> and tonne
27.10.53	Other, exported under the processing agreement	\$71.67 per m <sup>3</sup>	m <sup>3</sup> and tonne
27.10.59	Other	\$71.67 per m <sup>3</sup>	m <sup>3</sup> and tonne
27.10.6	Fuel oils, not elsewhere specified		
27.10.61	Bunker 'C' grade fuel oil exported under the processing agreement	\$71.67 per m <sup>3</sup>	m <sup>3</sup> and tonne
27.10.62	Other Bunker 'C' grade fuel oil	\$71.67 per m <sup>3</sup>	m <sup>3</sup> and tonne
27.10.63	Other, exported under the processing agreement	\$71.67 per m <sup>3</sup>	m <sup>3</sup> and tonne
27.10.69	Other	\$71.67 per m <sup>3</sup>	m <sup>3</sup> and tonne
27.10.9	Other		
27.10.91	Lubricating greases	25%	kg
27.10.991	Hydraulic brake fluid	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	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 asphalt	30%	tonne
27.14.9	Other		
27.14.91	Road oils (petroleum residual products) e.g. colas, tenolas, medium, light and heavy road oils	30%	tonne
27.14.99	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 mastics, cut-backs)		
27.16.1	Cut-backs	30%	tonne
27.16.9	Other	30%	tonne
27.17	Electric current	Free	kwh

## 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, proteinates, tannates and similar compounds, whether or not chemically defined; compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together.
2. - Subject to Note 1 above, goods classifiable within heading No. 30.03, 30.04, 30.05, 32.09, 33.06, 35.06, 37.08 or 38.11 by reason of being put up in measured doses or for sale by retail are to be classified in those headings and in no other heading of 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.

INORGANIC CHEMICALS; ORGANIC AND INORGANIC COMPOUNDS OF PRECIOUS METALS,  
OF RARE EARTH METALS, OF RADIO-ACTIVE ELEMENTS AND OF ISOTOPES

## Notes.

1. Except as provided in Note 3 below, this Chapter is to be taken to apply only to:
- (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
  - (aa) The following products, whether or not chemically defined:
    - (i) Amalgams;
    - (ii) Ammonia, anhydrous or in aqueous solution;
    - (iii) Ammonium carbonate containing ammonium carbamate;
    - (iv) Artificial corundum;
    - (v) Carbon (including carbon black);
    - (vi) Colloidal precious metals;
    - (vii) Colloidal sulphur;
    - (viii) Commercial sodium and potassium silicates;
    - (ix) Compounds, inorganic or organic, of precious metals, of thorium, of uranium depleted in 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;
    - (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;
 

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
    - (xiv) Hydrazine and hydroxylamine and their inorganic salts;
    - (xv) Hydrogen peroxide (including solid hydrogen peroxide);
    - (xvi) Phosphorus trisulphide, polysulphides;
    - (xvii) Red lead and orange lead; and
    - (xviii) Sulphonic 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;

INORGANIC CHEMICALS; ORGANIC AND INORGANIC COMPOUNDS OF PRECIOUS METALS,  
OF RARE EARTH METALS, OF RADIO-ACTIVE ELEMENTS AND OF ISOTOPES (Cont'd)

- (d) The products mentioned in (a), (aa), (b) or (c) above with an added stabiliser necessary for their preservation or transport;
  - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use;
  - (f) Cyanates and thiocyanates (including double or complex cyanates), cyanides (including complex cyanides) and fulminates, of inorganic bases;
  - (g) Cyanogen and cyanogen halides;
  - (h) Hydrocyanic, hydroferrocyanic and hydroferrocyanic acids;
  - (i) Isocyanic, fulminic, thiocyanic, cyanomolybdic and other simple and complex cyanogen acids;
  - (j) Oxides and oxyhalides, of carbon;
  - (k) Sulphoxylates;
  - (l) Thiocarbonates, selenocarbonates and tellurocarbonates; and
  - (m) Thiocarbonyl halides.
2. - Only the following compounds of carbon are to be classified in the present Chapter:
- (a) Oxides of carbon; hydrocyanic, fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids;
  - (b) Oxyhalides of carbon;
  - (c) Carbon disulphide;
  - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases;
  - (e) Solid hydrogen peroxide, carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives other than calcium cyanamide containing not more than 25% by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31);
  - (f) Dithionites stabilised with organic substances;
  - (g) Sulphoxylates;
  - (h) Carbonates and percarbonates of inorganic bases;
  - (i) Cyanides and complex cyanides of inorganic bases;
  - (j) Fulminates, cyanates and thiocyanates, of inorganic bases;
  - (k) Metal and non-metal carbides.

INORGANIC CHEMICALS; ORGANIC AND INORGANIC COMPOUNDS OF PRECIOUS METALS,  
OF RARE EARTH METALS, OF RADIO-ACTIVE ELEMENTS AND OF ISOTOPES (Cont'd)

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, of 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.

## CHAPTER 28

## INORGANIC CHEMICALS; ORGANIC AND INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE

EARTH METALS OR OF

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	30%	kg
28.00.12	Ammonia, anhydrous	30%	kg
28.00.13	Ammonia, in aqueous solution	30%	kg
28.00.14	Aluminium sulphate	30%	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; oleum	5%	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
28.00.39	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% or more by weight of combined iron evaluated as Fe <sub>2</sub> O <sub>3</sub>	5%	kg
28.00.65	Metallic oxides of chromium, manganese and cobalt	5%	kg
28.00.66	Sodium hydroxide (caustic soda), solid	5%	kg



INORGANIC CHEMICALS; ORGANIC AND INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE  
EARTH METALS, OF RADIO-ACTIVE ELEMENTS AND OF ISOTOPES (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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 peroxy salts of inorganic acids, not elsewhere specified	5%	kg
28.00.81	Hydrogen peroxide	5%	kg
28.00.82	Calcium carbide	5%	kg
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

Notes.

1. This Chapter is to be taken to apply only to:

- (a) Separate chemically defined organic compounds, whether or not containing impurities;
- (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
- (c) The following products, whether or not chemically defined:
  - (i) Lactophosphates;
  - (ii) Lecithins and other 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;
- (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) Methaldehyde, 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.

CHAPTER 29  
ORGANIC CHEMICALS

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
29.00.29	Hormones, natural and reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones, not elsewhere specified	Free	kg
29.00.31	Paludrin (or 1-(p-chlorophenyl)-5-isopropylbiguanidide 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)	5%	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

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
29.00.66	Acetone	5%	kg
29.00.67	Aldehyde-, Ketone-, and Quinone- function compounds, 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		
29.00.831	Tetraethyl lead	5%	kg
29.00.839	Other	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
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

## 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;
  - (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.

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CHAPTER 30  
PHARMACEUTICAL PRODUCTS

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-chlorophenyl)-5-isopropylbiguanidide hydrochloride), atabrin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmquine 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	15%	kg
30.03.7	Other hormones or products with a hormone function	15%	kg
30.03.81	Vitamin preparations	15%	kg
30.03.82	Cod liver oil	15%	kg
30.03.9	Other		
30.03.91	Acetyl-salicylic acid (aspirin) phenacetin and similar pain relieving drugs	15%	kg
30.03.92	Local and general anaesthetics including Novocain, Eucain and similar preparations	15%	kg
30.03.93	Salves and ointments, proprietary	15%	kg
30.03.94	Eye-washes and lotions, gargles and personal antiseptics, proprietary	15%	kg
30.03.95	Tonics, blood purifiers and nerve foods	15%	kg
30.03.96	Cathartics	15%	kg
30.03.97	Cough and cold preparations (except salves and ointments)	15%	kg
30.03.98	Medicinal spirits and tinctures	15%	kg
30.03.99	Other (including sulpha drugs)	15%	kg

CHAPTER 30  
 PHARMACEUTICAL PRODUCTS (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification	
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	15%	kg	
30.05	Other pharmaceutical goods			
30.05.1	Dental amalgams	15%	kg	
30.05.9	Other	15%	kg	



## Notes.

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

- (A) Goods which answer to one or other of the descriptions given below:
- (i) Sodium nitrate containing not more than 16.3% by weight of nitrogen;
  - (ii) Ammonium nitrate, whether or not pure;
  - (iii) Ammonium sulphonitrate, whether or not pure;
  - (iv) Ammonium sulphate, whether or not pure;
  - (v) Calcium nitrate containing not more than 16% by weight of nitrogen;
  - (vi) Calcium nitrate-magnesium nitrate, whether or not pure;
  - (vii) Calcium cyanamide containing not more than 25% by weight of nitrogen whether or not treated with oil;
  - (viii) Urea, whether or not pure.
- (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 mixtures of these 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% by weight of fluorine.
- (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
- (C) Fertilisers consisting of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.

3. Heading No. 31.04 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05 :
- (A) Goods which answer to one or other of the descriptions given below :
- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvinite);
  - (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% by weight of  $K_2O$ ;
  - (v) Magnesium sulphate-potassium sulphate containing not more than 30% by weight of  $K_2O$ .
- (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
4. Monoammonium and diammonium orthophosphates, whether or not pure, and mixtures thereof, are to be classified in heading No. 31.05.
5. For the purposes of the quantitative criteria specified in Notes 1 (A), 2 (A) and 3 (A) above, the calculation is to be made on the dry anhydrous product.
6. This Chapter does not cover
- (a) Animal blood of heading No. 05.15;
  - (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).

CHAPTER 31  
FERTILISERS

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	\$16.05 per tonne	tonne
31.02.2	Ammonium nitrate	\$16.05 per tonne	tonne
31.02.3	Urea	\$16.05 per tonne	tonne
31.02.4	Sodium nitrate, natural	Free	tonne
31.02.9	Other	Free	tonne
31.03	Mineral or chemical fertilisers, phosphatic		
31.03.1	Basic slag	Free	tonne
31.03.2	Superphosphates	Free	tonne
31.03.9	Other	Free	tonne
31.04	Mineral or chemical fertilisers, potassic		
31.04.1	Potassium salts, crude natural	Free	tonne
31.04.9	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	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

TANNING AND DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES,  
COLOURS, PAINTS AND VARNISHES; PUTTY, FILLERS AND STOPPINGS; INKS

## Notes.

1. This Chapter does not cover
  - (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 collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.06 in volatile organic solvents if, and only if, the weight of the solvent exceeds 50% of the weight of the solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading No. 32.09 is to be taken to apply only to products of a kind used for printing, for example, book covers or hat bands, and consisting of
  - (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 aluminium) or pigment, deposited on paper, artificial plastic material or other support.

TANNING AND DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, COLOURS,  
 PAINTS AND VARNISHES; PUTTY, FILLERS AND STOPPINGS; INKS.

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	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 pre-tanning (for example, of enzymatic, pancreatic, or bacterial origin)	5%	kg
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 a 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 glasses, 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	15%	kg
32.09.2	Dyes or other colouring matter in forms or packings of a kind sold by retail	15%	kg
32.09.3	Ships' bottom compositions	15%	kg
32.09.4	Water-thinned paints (emulsion paints or dispersion paints)	45%	kg
32.09.5	Enamels	45%	kg

TANNING AND DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, COLOURS,  
PAINTS AND VARNISHES; PUTTY, FILLERS AND STOPPINGS; INKS (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
32.09.6	Varnishes and lacquers	45%	kg
32.09.7	Other paints; solutions as defined in Note 4 to Chapter 32	45%	kg
32.09.8	Laundry blue	45%	kg
32.09.9	Other		
32.09.91	Pigments in paint or enamel media	45%	kg
32.09.99	Other	45%	kg
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	15%	kg
32.11	Prepared driers	25%	kg
32.12	Glasiers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements	25%	kg
32.13	Writing ink, printing ink and other inks		
32.13.1	Printing ink	5%	kg
32.13.9	Other	25%	kg

## Notes.

1. This Chapter does not cover
  - (a) Compound alcoholic preparations (known as "concentrated extracts"), for the manufacture of beverages, of heading No. 22.09;
  - (b) Soap and other products falling within heading No. 34.01; or
  - (c) Spirits of turpentine or other products falling within heading No. 38.07.
  
2. 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.

CHAPTER 33  
ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETICS  
AND TOILET PREPARATIONS

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	Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration	10%	kg
33.01.92	Terpenic by-products of the deterpenation of essential oils	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		
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	Toothpaste	35%	kg
33.06.39	Other	35%	kg
33.06.4	Perfumes and toilet waters	50%	litre and kg



CHAPTER 33  
 ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETICS  
 AND TOILET PREPARATIONS (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
33.06.5	Cosmetics and other products for the care of the skin	50%	kg
33.06.6	Manicure preparations	50%	kg
33.06.7	Products for the care of the hair (excluding shampoo)	50%	kg
33.06.9	Other	50%	kg

SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS,  
LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES,  
POLISHING AND SCOURING PREPARATIONS, CANDLES AND SIMILAR  
ARTICLES, MODELLING PASTES AND "DENTAL WAXES"

## Notes.

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

The heading is to be taken not apply to

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

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".

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	30%	kg
34.01.12	Cakes, tablets or bars	30%	kg
34.01.13	Liquid or semi-solid	30%	kg
34.01.19	Other	30%	kg
34.01.2	Toilet soap		
34.01.21	Cakes or tablets	30%	kg
34.01.22	Liquid or semi-solid	30%	kg
34.01.29	Other	30%	kg
34.01.3	Medicated soap	30%	kg
34.01.9	Other		
34.01.91	Soft soap and resin soap	30%	kg
34.01.99	Other	30%	kg
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap		
34.02.1	Cleansing preparations containing soap	30%	kg
34.02.2	Cleansing preparations without soap	30%	kg
34.02.9	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% 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
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	Metal polishes	25%	kg
34.05.99	Other	25%	kg
34.06	Candles, tapers, night-lights and the like		
34.06.1	Candles		
34.06.11	Of tallow	30%	kg

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". (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
34.06.12	Of other materials	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, horseshoe shapes, sticks and similar forms		
34.07.1	Modelling pastes	25%	kg
34.07.9	Other	15%	kg

## ALBUMINOIDAL SUBSTANCES; GLUES; ENZYMES

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).

For the purposes of heading No. 35.05, the term "dextrins" is to be taken to apply to starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

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

CHAPTER 35  
ALBUMINOIDAL SUBSTANCES; GLUES; ENZYMES

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
35.01	Casein, caseinates and other casein derivatives; casein glues	10%	kg
35.02	Albumins, albuminates and other albumin derivatives	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	Glues	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

EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS;  
CERTAIN COMBUSTIBLE PREPARATIONS

## Notes.

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
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 cm<sup>3</sup>; and
  - (c) Resin torches, firelighters and the like.

CHAPTER 36  
EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES;  
PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS.

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		
36.02.1	Explosives for blasting	5%	kg
36.02.9	Other	5%	kg
(36.03)			
36.04	Safety fuses; detonating fuses; percussion and detonating caps; igniters; detonators	5%	kg
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, aéroces, 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	\$6.05 per hundred containers	hundred con- tainers and kg
36.06.2	In containers of more than 60 matches	\$1.00 per thousand matches	thousand matches and kg
(36.07)			
36.08	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials	35%	kg



## 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.

CHAPTER 37  
PHOTOGRAPHIC AND CINEMATOGRAPHIC GOODS.

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		
37.04.1	X-ray films	30%	kg
37.04.9	Other	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	\$1.78 per 100 metres	m and kg
37.08	Chemical products and flashlight materials, of a kind and in a form suitable for use in photography	25%	kg

## MISCELLANEOUS CHEMICAL PRODUCTS

## Notes.

1. This Chapter does not cover
  - (a) Separate chemically defined elements or compounds with the exception of the following:
    - (1) Artificial graphite (heading No. 38.01);
    - (2) Disinfectants, insecticides, fungicides, 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.

CHAPTER 38  
MISCELLANEOUS CHEMICAL PRODUCTS.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
38.01 (38.02)	Artificial graphite; colloidal graphite, other than suspensions in oil	5%	kg
38.03 (38.04)	Activated carbon; activated natural mineral products; animal black, including spent animal black	5%	kg
38.05	Tall oil	5%	litre and kg
38.06	Concentrated sulphite lye	5%	kg
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol)	5%	litre and kg
38.08	Resin 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 (38.10)	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	5%	litre and kg
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, flypapers)		
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
38.11.191	Sulphur wicks and candles	15%	kg
38.11.192	Anti-sprouting products	15%	kg
38.11.193	Insect-repellants	15%	kg
38.11.199	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

CHAPTER 38  
MISCELLANEOUS CHEMICAL PRODUCTS (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification	
38.11.991	Sulphur wicks and candles	10%	kg	
38.11.992	Anti-sprouting products	10%	kg	
38.11.993	Insect-repellants	10%	kg	
38.11.999	Other	10%	kg	
38.12	Prepared glasings, 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			
38.12.91	Prepared dressings and glasings	5%	kg	
38.12.99	Other	5%	kg	
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, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils			
38.14.1	Blending agents and similar anti-knock compounds	5%	kg	
38.14.9	Other	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	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	15%	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

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.

## 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 description:
  - (a) Artificial plastics including artificial resins;
  - (b) Silicones;
  - (c) Resols, liquid polyisobutylene, and similar artificial polycondensation or polymerisation products.
3. Headings Nos. 39.01 to 39.06 are to be taken to apply to materials in the following forms only:
  - (a) Liquid or pasty (including emulsions, dispersions and solutions);
  - (b) Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms;
  - (c) Monofil of which any cross-sectional dimension exceeds 1 mm; 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.

CHAPTER 39  
ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE  
ESTERS AND ETHERS; ARTICLES THEREOF.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones)		
	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		kg
39.02.12	Types used for flooring, of copolymers, of vinyl chloride or vinyl acetate		kg
39.02.19	Other		kg
39.02.2	Other plates, sheets, strip, film and foil		
39.02.21	Types used for flooring, of polyvinyl chloride		kg
39.02.22	Types used for flooring, of copolymers, of vinyl chloride or vinyl acetate		kg
39.02.29	Other		kg
39.02.9	Other	Free	kg
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 vulcanised fibre		kg
39.03.19	Other		kg
39.03.2	Other plates, sheets, strip, film and foil		
39.03.21	Of vulcanised fibre		kg
39.03.29	Other		kg
39.03.9	Other		



ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE  
ESTERS AND ETHERS; ARTICLES THEREOF. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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 (run 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
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	30%	kg
39.07.22	Other	30%	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

CHAPTER 39  
ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE  
ESTERS AND ETHERS; ARTICLES THEREOF. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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
39.07.991	Hand tools and implements	30%	kg
39.07.992	Transmission, conveyor or elevator belts or belting	30%	kg
39.07.993	Travel goods, handbags, wallets and purses of moulded plastic	30%	kg
39.07.999	Other	30%	kg

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:

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 or
  - (ii) Weighing more than 1,500 g/m<sup>2</sup> and containing more than 50% by weight of textile materials;and articles of those fabrics;
- (d) Felt impregnated or coated with rubber and containing more than 50% 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.

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 I 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 thermo-sensitive and electro-positive latex are to be classified in heading No. 40.01 or 40.02 as the case may be;
  - (b) Rubber which has been compounded with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil) before coagulation or with any substance after coagulation; or
  - (c) Mixtures of any of the products specified in Note I to the present Chapter, whether or not compounded with any other substance.
6. - Thread wholly of vulcanised rubber, of any cross-section of which any dimension exceeds 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 unvulcanised rubber latex.
- For the purposes of headings Nos. 40.07 to 40.14, balata, gutta-percha and similar natural gums, and factice derived from oils, and such substances reclaimed, are to be deemed to be vulcanised rubber whether or not they have been vulcanised.
9. - In headings Nos. 40.05, 40.08 and 40.15, the expressions "plates", "sheets" and "strip" are to be taken to apply, and to apply only, to plates, sheets and strip, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom not further worked.
- In heading No. 40.08 the expressions "rods" and "profile shapes" and in heading No. 40.15 the expressions "rods", "profile shapes" and "tubes" are to be taken to apply, and to apply only, to such products, whether or not cut to length or surface-worked but not otherwise worked.

## RUBBER, SYNTHETIC RUBBER, PACTICE, AND ARTICLES THEREOF.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
<b>I. RAW RUBBER</b>			
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
<b>II. UNVULCANIZED RUBBER</b>			
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
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 of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs)	5%	kg
<b>III. ARTICLES OF HARDENED VULCANIZED RUBBER</b>			
40.07	Vulcanized 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 vulcanized 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	30%	No and kg
40.11.22	For buses and lorries	30%	No and kg

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
40.11.23	For aircraft	30%	No and kg
40.11.24	For motor cycles (including autocycles and tricars)	30%	No and kg
40.11.25	For tractors	30%	No and kg
40.11.29	Other		
40.11.291	For road building and maintenance vehicles	30%	No and kg
40.11.292	For trailers and vans	30%	No and kg
40.11.299	Other	30%	No and kg
40.11.3	Retreaded or remoulded tyres		
40.11.31	For motor cars	30%	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 vulcanized rubber, with or without fittings of hardened rubber	20%	kg
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanized 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 vulcanized rubber	25%	kg
	<b>IV. HARDENED RUBBER (EBONITE AND VULCANITE); ARTICLES MADE THEREOF</b>		
0.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber	5%	kg
40.16	Articles of hardened rubber (ebonite and vulcanite)	25%	kg

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

CHAPTER 41  
RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

Notes.

1. This Chapter does not cover :
  - (a) Parings or similar waste, of raw hides or skins (heading No. 05.05 or 05.15);
  - (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,

## RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER.

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 sheepskins 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	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
41.06	Chamois-dressed leather	15%	kg
(41.07)			
41.08	Patent leather and imitation patent leather; metallised 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



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

## Notes.

1. This Chapter does not cover :
  - (a) Sterile surgical catgut and similar sterile suture materials (heading No. 30.05);
  - (b) Articles of apparel and clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04);
  - (c) String or net bags of Section XI;
  - (d) Articles falling within Chapter 64;
  - (e) Headgear or parts thereof falling with 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);
  - (ij) 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.

ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS,  
HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL  
GUT (OTHER THAN SILK-WORM GUT).

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, suit-cases, hat-boxes, travelling-bags, rucksacks), 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 vulcanized 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	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	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		
42.04.1	Transmission, conveyor or elevator belts or belting and other articles of leather for use in machinery	5%	kg
42.04.9	Other	5%	kg
42.05	Other articles of leather or of composition leather	45%	kg
42.06	Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons	45%	kg

## Notes.

1. Throughout the Tariff references to furskins, other than to raw furskins of heading No. 43.01, are to be taken to apply to hides or skins of all animals which have been tanned or dressed with the hair on.
2. This Chapter does not cover
  - (a) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01;
  - (b) Raw hides or skins, with the hair on, of a kind falling within Chapter 41 (see Note 1 (c) to that Chapter);
  - (c) Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42.03);
  - (d) Articles falling within Chapter 64;
  - (e) Headgear or parts thereof falling within Chapter 65; or
  - (f) Articles falling within Chapter 97 (for example, toys, games and sports requisites).
3. For the purposes of heading No. 43.02, the expression "plates, crosses and similar forms" means furskins or parts thereof (excluding "dropped" skins) sewn together in rectangles, crosses or trapeziums, without the addition of other materials. Other assembled skins ready for immediate use (or requiring only cutting to become ready for use), and skins or parts of skins sewn together in the form of garments or parts or accessories of garments or of other articles fall within heading No. 43.03.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskins or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified under heading No. 43.03 or 43.04 as the case may be.
5. Throughout the Tariff the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving (heading No. 58.04, for example).

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
43.01	Raw furskins	Free	kg
43.02	Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms; pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated)	20%	kg
43.03	Articles of furskin		
43.03.1	Gloves	45%	pair and kg
43.03.2	Other articles of apparel	45%	kg
43.03.3	Handbags	45%	No and kg
43.03.9	Other	45%	kg
43.04	Artificial fur and articles made thereof		
43.04.1	Gloves	45%	pair and kg
43.04.2	Other articles of apparel	45%	kg
43.04.3	Handbags	45%	No and kg
43.04.9	Other	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

## 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;
  - (i,j) 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.

CHAPTER 44  
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

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
44.01.2	Woodwaste, 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	10%	m <sup>3</sup> and tonne
44.03.2	Sawlogs and veneer logs, coniferous	10%	m <sup>3</sup> and tonne
44.03.3	Sawlogs and veneer logs, non-coniferous	10%	m <sup>3</sup> and tonne
44.03.9	Other	10%	m <sup>3</sup> and tonne
44.04	Wood, roughly squared or half-squared, but not further manufactured		
44.04.1	Of coniferous species	10%	m <sup>3</sup> and tonne
44.04.9	Other	10%	m <sup>3</sup> and tonne
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm		
44.05.1	Coniferous	\$1.38 per cubic metre	m <sup>3</sup> and tonne
44.05.2	Caribbean cedar ( <i>cedrela odorata</i> )	\$1.38 per cubic metre	m <sup>3</sup> and tonne
44.05.3	Greenheart	\$1.38 per cubic metre	m <sup>3</sup> and tonne
44.05.4	Mahogany	\$1.38 per cubic metre	m <sup>3</sup> and tonne
44.05.5	Mora	\$1.38 per cubic metre	m <sup>3</sup> and tonne
44.05.9	Other	\$1.38 per cubic metre	m <sup>3</sup> and tonne
(44.06)			
44.07	Railway or tramway sleepers of wood	20%	m <sup>3</sup> and tonne
(44.08)			
44.09	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; 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		

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
44.09.1	Pulpwood in chips or particles	25%	tonne
44.09.9	Other	25%	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		
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 assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured		
44.13.1	Coniferous	\$1.38 per cubic metre	m <sup>3</sup> and tonne
44.13.2	Caribbean cedar ( <i>cedrela odorata</i> )	\$1.38 per cubic metre	m <sup>3</sup> and tonne
44.13.3	Greenheart	\$1.38 per cubic metre	m <sup>3</sup> and tonne
44.13.4	Mahogany	\$1.38 per cubic metre	m <sup>3</sup> and tonne
44.13.5	Mora	\$1.38 per cubic metre	m <sup>3</sup> and tonne
44.13.9	Other	\$1.38 per cubic metre	m <sup>3</sup> 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	20%	m <sup>3</sup> and tonne
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry		
44.15.1	Plywood consisting solely of sheets of wood	20%	m <sup>3</sup> and tonne
44.15.2	Blockboard, laminboard, battenboard and similar laminated wood products	20%	m <sup>3</sup> and tonne
44.15.9	Other	20%	m <sup>3</sup> and tonne
44.16	Cellular wood panels, whether or not faced with base metal	45%	m <sup>3</sup> and tonne
44.17	"Improved" wood, in sheets, blocks or the like	25%	kg

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
44.18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like	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	10%	tonne
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	45%	tonne
44.24	Household utensils of wood	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	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	45%	kg
44.28	Other articles of wood		
44.28.1	Shingles	\$1.36 per 1,000	thousand shingles and tonne
44.28.2	Wood paving blocks; match splints; wooden pegs or pins for footwear	25%	kg
44.28.9	Other		
44.28.91	Travel goods	45%	kg
44.28.92	Bee hives	45%	kg
44.28.99	Other	45%	kg



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

CHAPTER 45  
CORK AND ARTICLES OF CORK.

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

MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS;  
BASKETWARE AND WICKERWORK

## Notes.

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

MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING  
MATERIALS; BASKETWARE AND WICKERWORK.

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		
46.03.91	Purses and wallets	45%	kg
46.03.92	Travel goods	45%	kg
46.03.99	Other	45%	kg

CHAPTER 47  
PAPER-MAKING MATERIAL

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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

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,  
OF PAPER OR OF PAPERBOARD

## Notes.

1. - This Chapter does not cover :
  - (a) Stamping foils of heading No. 32.09;
  - (b) Perfume and cosmetic papers (heading No. 33.06);
  - (c) Soap papers (heading No. 34.01), paper impregnated or coated with detergent (heading No. 34.02) and cellulose wadding impregnated with polishes, creams or similar preparations (heading No. 34.05);
  - (d) Paper or paperboard, sensitised (heading No. 37.03);
  - (e) Paper-reinforced stratified artificial plastic sheeting (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 material);
  - (h) Paper yarn or textile articles or paper yarn (Section XI);
  - (i) Abrasive paper (heading No. 68.06) or paper-backed mica splittings (heading No. 68.15) (paper coated with mica powder is, however, to be classified in heading No. 48.07);
  - (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.

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,  
OF PAPER OR OF PAPERBOARD (Cont'd)

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

- (a) Paper in rolls, suitable for wall or ceiling decoration, being
  - (i) Paper with one or with two margins, with or without guide marks; or
  - (ii) Paper without margins, surface-coloured or design-printed, coated or embossed, of a width not exceeding 60 cm;
- (b) Borders, friezes and corners of paper, of a kind used for wall or ceiling decoration.

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.

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.

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.

CHAPTER 48  
PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,  
OF PAPER OR OF PAPERBOARD.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
	<b><u>I - PAPER AND PAPERBOARD, IN ROLLS OR IN SHEETS</u></b>		
48.01	Paper and paperboard (including cellulose wadding), in rolls or sheets		
48.01.1	Newsprint	20%	kg
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		
48.01.921	Blotting paper and filter paper	20%	kg
48.01.929	Other	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)			



PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,  
OF PAPER OR OF PAPERBOARD. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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	15%	kg
48.08 (48.09)	Filter blocks, slabs and plates, of paper pulp	10%	kg
	<u>II - PAPER AND PAPERBOARD CUT TO SIZE OR SHAPE AND ARTICLES OF PAPER OR PAPERBOARD</u>		
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 coverings 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 <sup>2</sup> 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	25%	kg
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery		
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		

CHAPTER 48  
PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,  
OF PAPER OR OF PAPERBOARD. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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
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		
48.21.91	Perforated cards for Jacquard and similar machines	30%	kg
48.21.99	Other	30%	kg

CHAPTER 49  
PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS  
OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS

Notes.

1. This Chapter does not cover
  - (a) Paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48);
  - (b) Playing cards or other goods falling within any heading in Chapter 97; or
  - (c) Original engravings, prints or lithographs (heading No. 99.02), postage, revenue or similar stamps falling within heading No. 99.04, antiques of an age exceeding one hundred years or other articles falling within any heading in Chapter 99.
2. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be treated as falling within heading No. 49.01 and not within heading No. 49.02.
3. Heading No. 49.01 is to be extended to apply to
  - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
  - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
  - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

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

CHAPTER 49  
 PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER  
 PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS,  
 TYPESCRIPTS AND PLANS.

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
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		
49.11.91	Printed publications	45%	kg
49.11.92	Printed pictures	45%	kg
49.11.99	Other	45%	kg

## 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 1 mm and strip (artificial straw and the like) of a width exceeding 5 mm, 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.

## SECTION XI

## TEXTILES AND TEXTILE ARTICLES (Cont'd)

2. (C) The provisions of paragraphs (A) and (B) above are to be applied also to the yarns referred to in Notes 3 and 4 below.
3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
- (a) Of silk, noil or other waste silk, of a weight exceeding 2 g/m (18,000 denier);
  - (b) Of man-made fibres (including yarn of two or more monofil of Chapter 51), of a weight exceeding 1 g/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 7,000 m;
    - (ii) Not polished or glazed and of a weight exceeding 2 g/m;
  - (d) Of coir, consisting of three or more plies;
  - (e) Of other vegetable fibres, of a weight exceeding 2 g/m; or
  - (f) Reinforced with metal.
- (B) Exceptions:
- (a) Yarn of sheep's or lambs' wool or other animal hair and paper yarn, other than yarn reinforced with metal;
  - (b) Continuous filament tow for the manufacture of man-made fibres (discontinuous), and multifilament yarn without twist or with a twist of less than 5 turns per metre;
  - (c) Silk worm gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51;
  - (d) Metallised yarn, not being yarn reinforced with metal; and
  - (e) Chenille yarn and gimped yarn.
4. (A) For the purposes of Chapters 50, 51, 53, 54, 55 and 56, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn put up:
- (a) In balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
    - (i) 200 g in the case of flax and ramie;
    - (ii) 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
    - (iii) 125 g in other cases;
  - (b) In hanks or skeins of a weight not exceeding:
    - (i) 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
    - (ii) 125 g 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) 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
    - (ii) 125 g in other cases.

## TEXTILES AND TEXTILE ARTICLES (Cont'd)

4. (B) Exceptions:
- (a) Single yarn of any textile material, except:
    - (i) Single yarn of sheep's or lambs' wool or of fine animal hair, unbleached; and
    - (ii) Single yarn of sheep's or lambs' wool or of fine animal hair, bleached, dyed or printed, of a length less than 2,000 m/kg;
  - (b) Multiple or cabled yarn, unbleached:
    - (i) Of silk, noil or other waste silk, however put up; or
    - (ii) Of other textile material except sheep's or lambs' wool or fine animal hair, in hanks or skeins;
  - (c) Multiple or cabled yarn of silk, noil or other waste silk, bleached, dyed or printed, of a length not less than 75,000 m/kg, measured multiple; and
  - (d) Single, multiple or cabled yarn of any textile material:
    - (i) In cross-reeled hanks or skeins; or
    - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
5. (a) For the purposes of heading No. 55.07, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
- (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.

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
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	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 worm gut and imitation catgut of silk	25%	kg
50.07.9	Other	25%	kg
(50.08)			
50.09	Woven fabrics of silk, of noil or other waste silk	40%	m <sup>2</sup> and kg
(50.10)			



Notes.

1. Throughout the Tariff, the term "man-made fibres" means fibres or filaments of organic polymers produced by manufacturing processes, either:
  - (a) By polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives; or
  - (b) 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.
2. Heading No. 51.01 is to be taken not to apply to continuous filament tow of man-made fibres falling within Chapter 56.
3. 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).
4. - 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.  
  
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 <sup>2</sup> and kg
51.04.2	Of regenerated textile materials	35%	m <sup>2</sup> and kg

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 <sup>2</sup> and kg	

**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 or 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 (woolen 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	40%	m <sup>2</sup> and kg
53.12	Woven fabrics of horsehair or of other coarse animal hair	40%	m <sup>2</sup> and kg
(53.13)			

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	40%	m <sup>2</sup> and kg

## 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 <sup>2</sup> and kg
55.07.9	Other	40%	m <sup>2</sup> and kg
55.08	Terry towelling and similar terry fabrics, of cotton		
55.08.1	Unbleached, not mercerized	40%	m <sup>2</sup> and kg
55.08.9	Other	40%	m <sup>2</sup> and kg
55.09	Other woven fabrics of cotton		
55.09.1	Unbleached, not mercerized		
55.09.11	Sea Island cotton	40%	m <sup>2</sup> and kg
55.09.19	Other	40%	m <sup>2</sup> and kg
55.09.9	Other		
55.09.91	Sea Island cotton	40%	m <sup>2</sup> and kg
55.09.92	Wholly of cotton (other than Sea Island cotton)	40%	m <sup>2</sup> and kg
55.09.99	Other	40%	m <sup>2</sup> and kg

## Note.

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

- (a) Length of tow exceeding 2m;
- (b) Twist less than 5 turns per metre;
- (c) Weight per filament less than 6.6 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% 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.



## MAN-MADE FIBRES (DISCONTINUOUS)

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)		
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 <sup>2</sup> and kg
56.07.12	Of polyester fibres mixed with cotton	35%	m <sup>2</sup> and kg
56.07.13	Of other synthetic fibres mixed with cotton	35%	m <sup>2</sup> and kg
56.07.14	Of synthetic fibres mixed with other materials	35%	m <sup>2</sup> and kg
56.07.2	Greige, of regenerated fibres		
56.07.21	Wholly of regenerated fibres	35%	m <sup>2</sup> and kg
56.07.22	Of regenerated fibres mixed with other materials	35%	m <sup>2</sup> and kg
56.07.3	Other fabrics of synthetic fibres		
56.07.31	Wholly of synthetic fibres	35%	m <sup>2</sup> and kg
56.07.32	Of polyester fibres mixed with cotton	35%	m <sup>2</sup> and kg

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
56.07.33	Of other synthetic fibres mixed with cotton	35%	m <sup>2</sup> and kg
56.07.34	Of synthetic fibres mixed with other materials	35%	m <sup>2</sup> and kg
56.07.4	Other fabrics of regenerated fibres		
56.07.41	Wholly of regenerated fibres	35%	m <sup>2</sup> and kg
56.07.42	Of regenerated fibres mixed with other materials	35%	m <sup>2</sup> and kg

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	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 <sup>2</sup> and kg
57.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	25%	m <sup>2</sup> and kg
(57.12)			

CARPETS, MATS, MATTING AND TAPESTRIES; PILE AND CHENILLE FABRICS;  
NARROW FABRICS; TRIMMINGS; TULLE AND OTHER NET FABRICS; LACE; EMBROIDERY

## Notes.

1. - The headings of this Chapter are to be taken not to apply to coated or impregnated fabrics, elastic fabrics or elastic trimmings, machinery belting or other goods falling within Chapter 59. However, embroidery on any textile base falls within heading No. 58.10.
2. - In headings Nos. 58.01 and 58.02, the words "carpets" and "rugs" are to be taken to extend to similar articles having the characteristics of floor coverings but intended for use for other purposes. These headings are to be taken not to apply to felt carpets, which fall within Chapter 59.
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 applique work of sequins, beads or ornamental motifs of textile or other materials. The heading is to be taken not to apply to needlework tapestry (heading No. 58.03).
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.

CARPETS, MATS, MATTING AND TAPESTRIES; PILE AND CHENILLE FABRICS; NARROW FABRICS;  
TRIMMINGS; TULLE AND OTHER NET FABRICS; LACE; EMBROIDERY.

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 <sup>2</sup> and kg
58.01.9	Other	45%	m <sup>2</sup> 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 <sup>2</sup> and kg
58.02.9	Other		
58.02.91	Of wool or fine animal hair	45%	m <sup>2</sup> and kg
58.02.92	Of man-made textile materials	45%	m <sup>2</sup> and kg
58.02.93	Of other textile materials		
58.02.931	Coconut mats and matting	45%	m <sup>2</sup> and kg
58.02.932	Of other vegetable materials	45%	m <sup>2</sup> and kg
58.02.939	Other	45%	m <sup>2</sup> and kg
58.03	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand	45%	m <sup>2</sup> and kg
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 <sup>2</sup> and kg
58.04.2	Of cotton	40%	m <sup>2</sup> and kg
58.04.3	Of synthetic fibres	40%	m <sup>2</sup> and kg
58.04.4	Of regenerated fibres	40%	m <sup>2</sup> and kg
58.04.9	Other	40%	m <sup>2</sup> 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	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	40%	m <sup>2</sup> and kg

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CHAPTER 58

CARPETS, MATS, MATTING AND TAPESTRIES; PILE AND CHENILLE FABRICS; NARROW FABRICS;  
TRIMMINGS; TULLE AND OTHER NET FABRICS; LACE; EMBROIDERY. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification	
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	40%	kg	
58.10	Embroidery, in the piece, in strips or in motifs	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

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 black-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.

WADDING AND FELT; TWINE, CORDAGE, ROPES AND CABLES; SPECIAL FABRICS;  
 IMPREGNATED AND COATED FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE  
 FOR INDUSTRIAL USE (Cont'd)

3. In heading No. 59.11 the expression "rubberised textile fabrics" means
- (a) Textile fabrics impregnated, coated, covered or laminated with rubber
    - (i) Weighing not more than 1,500 g/m<sup>2</sup>; or
    - (ii) Weighing more than 1,500 g/m<sup>2</sup> and containing more than 50% 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).
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).



WADDING AND FELT; TWINE, CORDAGE, ROPES AND CABLES; SPECIAL FABRICS;  
 IMPREGNATED AND COATED FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE  
 FOR INDUSTRIAL USE.

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 <sup>2</sup> 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 <sup>2</sup> 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
59.04.12	Of hemp	20%	kg
59.04.13	Of jute	20%	kg
59.04.14	Of man-made fibres	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	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	25%	kg
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics	25%	kg
59.07	Textile fabrics coated with gum or amylaceous substance, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses	10%	m <sup>2</sup> and kg

WADDING AND FELT; TWINE, CORDAGE, ROPES AND CABLES; SPECIAL FABRICS;  
 IMPREGNATED AND COATED FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE  
 FOR INDUSTRIAL USE. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials		
59.08.1	Imitation leather and leather cloth (of plastic and textile materials)	40%	m <sup>2</sup> and kg
59.08.9 (59.09)	Other	40%	m <sup>2</sup> and kg
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 <sup>2</sup> and kg
59.10.9	Other	20%	m <sup>2</sup> and kg
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods	10%	kg
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like	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	10%	kg
59.15	Textile hose-piping and similar tubing, with or without lining, armour or accessories of other materials		
59.15.1	Fire hose	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	5%	kg
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant	5%	kg

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.

## KNITTED AND CROCHETED GOODS.

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 <sup>2</sup> and kg
60.01.2	Of cotton	40%	m <sup>2</sup> and kg
60.01.3	Of synthetic fibres		
60.01.31	Wholly of polyamide fibres	40%	m <sup>2</sup> and kg
60.01.32	Wholly of polyester fibres	40%	m <sup>2</sup> and kg
60.01.39	Other	40%	m <sup>2</sup> and kg
60.01.4	Of regenerated fibres	40%	m <sup>2</sup> and kg
60.01.9	Other	40%	m <sup>2</sup> and kg
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised	45%	pair and kg
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	20%	pair and kg
60.03.191	Of cotton	20%	pair and kg
60.03.192	Of silk	20%	pair and kg
60.03.193	Of wool	20%	pair and kg
60.03.199	Of other materials	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	20%	pair and kg
60.03.991	Of silk	20%	pair and kg
60.03.999	Of other materials	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

## KNITTED AND CROCHETED GOODS. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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
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, pull-overs and the like		
60.05.11	Of wool or fine animal hair	45%	No and kg
60.05.12	Of cotton	45%	No and kg
60.05.13	Of synthetic fibres	45%	No and kg
60.05.14	Of regenerated fibres	45%	No and kg
60.05.19	Other	45%	No and kg

## KNITTED AND CROCHETED GOODS. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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	45%	No and kg
60.05.32	Of cotton	45%	No and kg
60.05.33	Of synthetic fibres	45%	No and kg
60.05.34	Of regenerated fibres	45%	No and kg
60.05.39	Other	45%	No and kg
60.05.9	Other articles		
60.05.91	Minor articles of apparel (e.g. shawls, scarves, mufflers, ties, etc.)	45%	No and kg
60.05.99	Other	45%	No and 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 <sup>2</sup> and kg
60.06.2	Articles		
60.06.21	Elastic knee-caps, stockings, anklets, leggings and similar articles of a kind used for the alleviation or cure of physical ailments or defects	40%	kg
60.06.22	Elastic clothing	40%	kg
60.06.23	Rubberised clothing	40%	kg
60.06.29	Other	40%	kg

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF TEXTILE FABRIC,  
OTHER THAN KNITTED OR CROCHETED GOODS

## Notes.

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

CHAPTER 61  
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF  
TEXTILE FABRIC, OTHER THAN KNITTED  
OR CROCHETED GOODS.

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
61.02.19	Other	45%	No and kg
61.02.2	Suits and cootumes		
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



ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF  
TEXTILE FABRIC, OTHER THAN KNITTED  
OR CROCHETED GOODS. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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	45%	No and kg
61.03.92	Of synthetic fibres	45%	No and kg
61.03.99	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

CHAPTER 61  
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF  
TEXTILE FABRIC, OTHER THAN KNITTED  
OR CROCHETED GOODS. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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	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
61.10.291	Of silk	30%	pair and kg
61.10.299	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
61.10.991	Of silk	30%	pair and kg
61.10.999	Other	30%	pair and kg
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)	45%	kg

OTHER MADE UP TEXTILE ARTICLES

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 headings No. 58.07, not being knitted or crocheted goods.
- 2. - The headings of this Chapter do not cover :
  - (a) Goods falling within Chapter 58, 59 or 61; or
  - (b) Old clothing or other articles falling within heading No. 63.01.

CHAPTER 62  
OTHER MADE UP TEXTILE ARTICLES.

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
62.02.111	Bed sheets and pillow cases	45%	kg
62.02.119	Other	45%	kg
62.02.12	Table linen	45%	kg
62.02.13	Toilet linen and kitchen linen	45%	kg
62.02.19	Other	45%	kg
62.02.9	Of other fibres		
62.02.91	Bed linen	45%	kg
62.02.911	Bed sheets and pillow cases	45%	kg
62.02.919	Other	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		
62.04.1	Of cotton	20%	kg
62.04.9	Other	20%	kg
62.05	Other made up textile articles (including dress patterns)	45%	kg

## 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		
63.01.1	Travelling rugs and blankets, household linen, furnishing articles and footwear	20%	kg
63.01.9	Other	20%	kg
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables	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

## 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.

## FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
64.01	Footwear with outer soles and uppers of rubber of 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, in-soles and screw-on heels) of any material except metal		
64.05.1	Soles and heels for boots and shoes, of rubber	15%	kg
64.05.9	Other	15%	kg
64.06	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof	25%	kg

HEADGEAR AND PARTS THEREOF

Notes.

1. This Chapter does not cover :
  - (a) Old headgear falling within heading No. 63.01;
  - (b) Hair nets of human hair (heading No. 67.04);
  - (c) Asbestos headgear (heading No. 68.13); or
  - (d) Dolls' hats or other toy hats, or carnival articles of Chapter 97.
2. Heading No. 65.02 is to be taken not to apply to hat-shapes made by sewing (other than hat-shapes made by the sewing in spirals of plaited or other strips).



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
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.		
65.05.1	Hair nets	45%	No and kg
65.05.9	Other	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

## Notes.

1. This Chapter does not cover
  - (a) Measure walking-sticks or the like (heading No. 90.16);
  - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
  - (c) Goods falling within Chapter 97 (for example, toy umbrellas and toy sunshades).
  
2. Heading No. 66.03 is to be taken not to apply to parts, 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 those articles.

UMBRELLAS, SUNSHADES, WALKING-STICKS, WHIPS,  
RIDING-CROPS AND PARTS THEREOF.

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)	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

PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN;  
ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

## Notes.

1. - This Chapter does not cover :
  - (a) Straining cloth of human hair (heading No. 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.

PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF  
DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR.

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	Articles	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)		
67.04.1	Hair pads and curls	45%	kg
67.04.9	Other	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

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, collectors' pieces or antiques (Chapter 99).
2. - In heading No. 68.02 the expression "worked monumental or building stone" is to be taken to apply not only to the varieties of stone referred to in headings Nos. 25.15 and 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it is, however, to be taken not to apply to slate.

ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS,  
OF MICA AND OF SIMILAR MATERIALS.

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
68.04	Hand polishing stones, whetstones, oilstones, hones and the like, and millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, truing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery	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 sawn 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	25%	kg
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		

ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS,  
OF MICA AND OF SIMILAR MATERIALS. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
68.13.1	Packing and jointings (steam) for use in industry	25%	kg
68.13.2	Building materials	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 fabric (for example, micanite and micafolium)	25%	kg
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included	25%	kg



**Notes.**

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

## CERAMIC PRODUCTS

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
<u>I - HEAT-INSULATING AND REFRACTORY GOODS</u>			
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
69.01.1	Bricks	Free	tonne
69.01.9	Other	Free	tonne
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01	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	Free	tonne
<u>II - OTHER CERAMIC PRODUCTS</u>			
69.04	Building bricks (including flooring blocks, support or filler tiles and the like)	25%	tonne
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments	25%	tonne
69.06	Piping, conduits and guttering (including angles, bends and similar fittings)	25%	kg
69.07	Unglazed setts, flags and paving, 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
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

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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)	25%	kg
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery	25%	kg
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture	30%	kg
69.14	Other articles	25%	kg

## 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
  - (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 ( $\text{SiO}_2$ ) content not less than 60% by weight;
  - (b) Mineral wools with a silica ( $\text{SiO}_2$ ) content less than 60% but with an alkaline oxide ( $\text{K}_2\text{O}$  and/or  $\text{Na}_2\text{O}$ ) content of more than 5% by weight or a boric oxide ( $\text{B}_2\text{O}_3$ ) content of more than 2% by weight.Mineral wools which do not comply with the above specifications fall in heading No. 68.07.
  
4. - For the purposes of the Tariff, the expression "glass" is to be taken to extend to fused quartz and fused silica.

## GLASS AND GLASSWARE

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)	Free	kg
(70.02)			
70.03	Glass in balls, rods and tubes, unworked (not being optical glass)	Free	kg
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles	20%	m <sup>2</sup> and kg
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles	20%	m <sup>2</sup> 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	20%	m <sup>2</sup> and kg
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	30%	tonne
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like	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	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

## GLASS AND GLASSWARE (Cont'd)

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 sunglasses, but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like	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	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	Yarn, 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

Notes.

1. Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly
  - (a) Of pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
  - (b) Of precious metal or of rolled precious metal,are to be classified within this Chapter and not within any other Chapter.
2.
  - (a) Headings Nos. 71.12, 71.13 and 71.14 do not cover articles in which precious metal or rolled precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.
  - (b) Heading No. 71.15 does not cover articles containing precious metal or rolled precious metal (other than as minor constituents).
3. This Chapter does not cover
  - (a) Amalgams of precious metal, and colloidal precious metal (Chapter 28);
  - (b) Sterile surgical suture materials, dental fillings and other goods falling in Chapter 30;
  - (c) Goods falling in Chapter 32 (for example, lustres);
  - (d) Handbags and other articles falling within heading No. 42.02 or 42.03;
  - (e) Goods of heading No. 43.03 or 43.04;
  - (f) Goods falling within Section XI (textiles and textile articles);
  - (g) Footwear (Chapter 64) and headgear (Chapter 65);
  - (h) Umbrellas, walking-sticks and other articles falling within Chapter 66;
  - (i) 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.

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

CHAPTER 71

PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS,  
 ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY (Cont'd)

4. (a) The expression "pearls" is to be taken to include cultured pearls.  
 (b) The expression "precious metal" means silver, gold, platinum and other metals of the platinum group.  
 (c) The expression "other metals of the platinum group" means iridium, osmium, palladium, rhodium and ruthenium.
5. For the purposes of this Chapter, any alloy (including a sintered mixture 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%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules
- (a) An alloy containing 2% or more, by weight, of platinum is to be treated only as an alloy of platinum.  
 (b) An alloy containing 2% or more, by weight, of gold but not platinum, or less than 2%, by weight, of platinum, is to be treated only as an alloy of gold.  
 (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

For the purposes of this Note, metals of the platinum group are to be regarded as one metal and are to be treated as 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.



CHAPTER 71

PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS,  
ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY (Cont'd)

10. For the purpose of heading No. 71.16, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons, studs, cuff-links or other articles of heading No. 98.01 or dress combs, hair-slides or the like of heading No. 98.12), not incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed:
- (a) Wholly or partly of base metal, whether or not plated with precious metal; or
  - (b) Of at least two materials (for example, wood and glass, bone and 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.

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

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
<u>I - PEARLS AND PRECIOUS AND SEMI-PRECIOUS STONES</u>			
71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)		
71.01.1	Worked, but not set	50%	metric carat
71.01.9	Other	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
<u>II - PRECIOUS METALS AND ROLLED PRECIOUS METALS, UNWROUGHT, UNWORKED OR SEMI-MANUFACTURED</u>			
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	10%	kg
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured		
71.07.1	Gold bullion imported by Central Banks and Monetary Authorities	Free	kg
71.07.9	Other	15%	kg
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

PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS,  
ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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
	<u>III - JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES</u>		
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		
71.13.1	Spoons and forks	60%	kg
71.13.9	Other	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)		
71.15.1	Jewellery	60%	kg
71.15.9	Other	60%	kg
71.16	Imitation jewellery	60%	kg

COIN

Note.

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

COIN

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	Free	kg
72.01.2	Gold coin	Free	kg
72.01.9	Other	Free	kg

## 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;
  - (ij) 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 headings Nos. 73.20, 73.25, 73.29, 73.31 and 73.32 and similar goods of other base metals;
  - (b) Springs and leaves for springs, of base metal, other than clock and watch springs (heading No. 91.11);
  - (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 Chapter 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.

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL (Cont'd)

3. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapter 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.

## Notes.

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

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

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

- Less than 15% phosphorus,
- Not more than 8% silicon,
- not more than 6% manganese,
- not more than 30% chromium,
- not more than 40% tungsten, and

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

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

(b) Spiegeleisen (heading No. 73.01):

A ferrous product containing, by weight, more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) Ferro-alloys (heading No. 73.02):

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

- more than 8% of silicon, or
- more than 30% of manganese, or
- more than 30% of chromium, or
- more than 40% of tungsten, or

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

and which contain, by weight, not less than 4% in the case of ferro-alloys containing silicon, not less than 8% in the case of ferro-alloys containing manganese but no silicon or not less than 10% in other cases, of the element iron.



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

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

More than 2% of manganese and silicon, taken together, or  
 2.00% or more of manganese, or  
 2.00% or more of silicon, or  
 0.50% or more of nickel, or  
 0.50% or more of chromium, or  
 0.10% or more of molybdenum, or  
 0.10% or more of vanadium, or  
 0.30% or more of tungsten, or  
 0.30% or more of cobalt, or  
 0.30% or more of aluminium, or  
 0.40% or more of copper, or  
 0.10% or more of lead, or  
 0.12% or more of phosphorus, or  
 0.10% or more of sulphur, or  
 0.20% or more of phosphorus and sulphur, taken together, or  
 0.10% or more of other elements, taken separately.

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

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

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

Products for rolling, forging or re-melting obtained either

- (i) By shingling balls of puddled iron to remove the slag arising during puddling, or
- (ii) By roughly welding together by means of hot-rolling, packets of scrap iron or steel or puddled iron.

(g) Ingots (heading No. 73.06) :

Products for rolling or forging obtained by casting into moulds.

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

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

(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 100mm, 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-sectional dimension exceeds 13 mm. In the case of headings Nos. 73.26 and 73.27, however, the term "wire" is deemed to include rolled products of the same dimensions.
- (p) Bars and rods (including wire rod) (heading No. 73.10) :  
Products of solid section which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m), (n) and (o) above, and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other sides equal.  
The expression also includes concrete reinforcing bars which apart from minor indentations, flanges, grooves or other deformations produced during the rolling process correspond to the above definition.
- (q) Hollow mining drill steel (heading No. 73.10) :  
Steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds 15 mm but does not exceed 50 mm, and of which the greatest internal dimension does not exceed one third of the greatest external dimension. Other steel hollow bars are to be treated as falling within heading No. 73.18.
- (r) Angles, shapes and sections (heading No. 73.11) :  
Products, other than those falling within heading No. 73.16, which do not conform to the entirety of any of the definitions (h), (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. Headings Nos. 73.06 to 73.14 are to be taken not to apply to goods of alloy or high carbon steel (heading No. 73.15).
3. - Iron and steel products of the kind described in any of the headings Nos. 73.06 to 73.15 inclusive, clad with another ferrous metal, are to be classified as products of the ferrous metal predominating by weight.
4. - Iron obtained by electrolytic deposition is classified according to its form and dimensions with the corresponding products obtained by other processes.
5. The expression "high-pressure hydro-electric conduits of steel" (heading No. 73.19) means riveted, welded or seamless circular steel tubes or pipes and bends therefor, of an internal diameter exceeding 400 mm and of a wall thickness exceeding 10.5 mm.

## IRON AND STEEL AND ARTICLES THEREOF.

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	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
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 sheets bars (including tinplate 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

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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
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 bare 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

## IRON AND STEEL AND ARTICLES THEREOF. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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	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	10%	tonne
73.18.2	"Seamless" tubes and pipes	10%	tonne
73.18.9	Other	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	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	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		

## IRON AND STEEL AND ARTICLES THEREOF. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
73.26.1	Barbed wire	25%	kg
73.26.9	Other	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	Galvanised wire netting and wire mesh	20%	kg
73.27.99	Other	20%	kg
(73.28)			
73.29	Chain and parts thereof, of iron or steel		
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	15%	kg
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stiletos, of iron or steel	20%	kg
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins, curling grips and the like, of iron or steel	20%	kg
73.35	Springs and leaves for springs, of iron or steel		
73.35.1	For road motor vehicles	35%	kg
73.35.9	Other	20%	kg
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	45%	kg

## CHAPTER 73

## IRON AND STEEL AND ARTICLES THEREOF. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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 castings 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		
73.40.91	Travel goods	25%	kg
73.40.99	Other	25%	kg

Notes.

1. For the purposes of heading No. 74.02, the expression "master alloys" means alloys (except copper phosphide (phosphor copper) containing more than 8% by weight of phosphorus) containing with other alloy elements more than 10% by weight of copper, not usefully malleable and commonly used as raw material in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals.  
(Copper phosphide (phosphor copper) containing more than 8% by weight of phosphorus falls within Chapter 28 and not within this Chapter).
2. In this Chapter the following expressions have the meanings hereby assigned to them:
  - (a) Wire (heading No. 74.03)  
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.
  - (b) Wrought bars, rods, angles, shapes and sections (heading No. 74.03) :  
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products falling within other headings.  
  
Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, wire-rod or tubes, are however to be taken to be unwrought copper of heading No. 74.01.
  - (c) Wrought Plates, sheets and strip (heading No. 74.04) :  
Flat-surfaced, wrought products (coiled or not), 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.



## COPPER AND ARTICLES THEREOF.

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
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	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 bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper	15%	kg
74.16	Springs, of copper	20%	kg
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

CHAPTER 74  
COPPER AND ARTICLES THEREOF. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
74.19	Other articles of copper		
74.19.1	Chain and parts thereof	15%	kg
74.19.9	Other		
74.19.91	Curling pins and curling grips	25%	kg
74.19.99	Other	25%	kg

CHAPTER 75  
NICKEL AND ARTICLES THEREOF

Notes.

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

(a) Wire (heading No. 75.02)

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

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

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

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

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

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

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

## NICKEL AND ARTICLES THEREOF.

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		
75.06.1	Domestic articles	25%	kg
75.06.9	Other	25%	kg

## ALUMINIUM AND ARTICLES THEREOF

## Notes.

1. In this Chapter the following expressions have the meanings hereby assigned to them
  - (a) Wire (heading No. 76.02) :  
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.
  - (b) Wrought bars, rods, angles, shapes and sections (heading No. 76.02) :  
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).
  - (c) Wrought plates, sheets and strip (heading No. 76.03)  
Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness exceeds 0.20 mm but does not exceed one tenth of the width.  
Heading No. 76.03 is to be taken to apply, inter alia, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.
2. Heading No. 76.06 is to be taken to apply, inter alia, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 76.07 is to be taken to apply, inter alia, to tube and pipe fittings which have been similarly treated.

## ALUMINIUM AND ARTICLES THEREOF.

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	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 frameworks, 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		
76.08.1	Louvre windows	40%	kg
76.08.9	Other	40%	kg
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	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		
76.12.1	For electricity	20%	kg
76.12.9	Other	20%	kg
(76.13)			
(76.14)			

## ALUMINIUM AND ARTICLES THEREOF. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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
76.16.2	Expanded metal	20%	kg
76.16.9	Other		
76.16.91	Needles and pins, curling pins and curling grips	25%	kg
76.16.92	Travel goods	25%	kg
76.16.99	Other	25%	kg

## 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



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/m<sup>2</sup>.  
  
Heading No. 78.03 is to be taken to apply, inter alia, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.
2. Heading No. 78.05 is to be taken to apply, inter alia, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

## LEAD AND ARTICLES THEREOF.

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/m <sup>2</sup> ; lead powders and flakes	10%	kg
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S - bends), of lead	10%	kg
78.06	Other articles of lead	25%	kg

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).
  - (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.

CHAPTER 79  
ZINC AND ARTICLES THEREOF.

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

Notes.

1. In this Chapter the following expressions have the meanings hereby assigned to them
  - (a) Wire (heading No. 80.02) :  
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.
  - (b) Wrought bars, rods, angles, shapes and sections (heading No. 80.02) :  
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).
  - (c) Wrought plates, sheets and strip (heading No. 80.03)  
Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1 kg/m<sup>2</sup>.  
  
Heading No. 80.03 is to be taken to apply, inter alia, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.
2. Heading No. 80.05 is to be taken to apply, inter alia, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff Heading Number	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	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/m <sup>2</sup> ; 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	Domestic articles	25%	kg
80.06.2	Travel goods	25%	kg
80.06.9	Other	25%	kg

## 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.

## OTHER BASE METALS EMPLOYED IN METALLURGY AND ARTICLES THEREOF.

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 U 235 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



## Notes.

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure and chiropody sets, and goods classified in headings Nos. 82.07 and 82.15, the present Chapter covers only articles with a blade, working edge, working surface or other working part of
  - (a) Base metal;
  - (b) Metal carbides;
  - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; or
  - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
2. Parts of base metal of the articles falling in the headings of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No. 84.48). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Cutting plates for electric hair clippers are to be classified in heading No. 82.13 and blades and heads for electric shavers are to be classified in heading No. 82.11.
3. 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

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

CHAPTER 82  
TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS,  
OF BASE METAL; PARTS THEREOF.

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	No and kg
82.01.7	Machettes (cutlasses)	Free	No and kg
82.01.9	Other	Free	kg
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades)	10%	kg
82.03	Handtools, 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
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	10%	kg
82.06	Knives and cutting blades, for machines or for mechanical appliances		
82.06.1	For household appliances and lawn mowers	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

CHAPTER 82  
TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS,  
OF BASE METAL; PARTS THEREOF. (Cont'd)

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Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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	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		
82.09.11	Knives	5%	kg
82.09.12	Knife blades	5%	kg
82.09.9	Other		
82.09.91	Knives	25%	kg
82.09.92	Knife blades	25%	kg
(82.10)			
82.11	Razors and razor blades (including razor blade 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		
82.12.191	For agricultural or horticultural use	5%	kg
82.12.192	For industrial use	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		
82.13.11	For agricultural or horticultural use	5%	kg
82.13.12	For industrial use	5%	kg
82.13.9	Other	25%	kg
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware	25%	kg
82.15	Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14		
82.15.1	For use in agriculture, horticulture or industry	5%	kg
82.15.9	Other	25%	kg

**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 (Chapter 74 to 81 inclusive).

## MISCELLANEOUS ARTICLES OF BASE METAL.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal	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	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 metal	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)	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	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		

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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

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 Chapter 40, 42, 43, 45 or 59, or heading No. 68.04 or 69.09); or
  - (o) Articles falling within Chapter 97.

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES;  
ELECTRICAL EQUIPMENT; PARTS THEREOF (Cont'd)

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.



## Notes.

1. - This Chapter does not cover
  - (a) Millstones, grindstones and other articles falling within Chapter 68;
  - (b) Appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69);
  - (c) Laboratory glassware of heading No. 70.17; machinery and appliances and parts thereof, of glass (heading No. 70.20 or 70.21);
  - (d) Articles falling within heading No. 73.36 or 73.37 and similar articles of other base metals (Chapters 74 to 81); or
  - (e) Tools for working in the hand of heading No. 85.05 or electro-mechanical domestic appliances of heading No. 85.06.
  
2. Subject to the operation of Notes 3 and 4 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.21 and at the same time to a description in one or other of the headings Nos. 84.22 to 84.60, is to be classified under the appropriate heading of the former group and not the latter.
 

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

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

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

    - (a) Sewing machines for closing bags or similar containers (heading No. 84.41); or
    - (b) Office machinery of heading No. 84.54.
  
3. (A) For the purposes of heading No. 84.53, the expression "automatic data processing machines" means:
  - (a) Digital machines having storages capable of storing not only the processing 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.

3. (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately-housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions
- (a) it is connectable to the central processing unit either directly or through one or more other units;
  - (b) it is specifically designed as part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system).

Such units imported separately are also to be classified in heading No. 84.53.

4. Heading No. 84.62 is to be taken to apply, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, 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.

CHAPTER 84  
BOILERS, MACHINERY AND MECHANICAL APPLIANCES;  
PARTS THEREOF.

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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		
84.05.11	Steam turbines	5%	No and kg
84.05.19	Other	5%	No and kg
84.05.2	Parts	5%	kg
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		
84.06.211	Gasolene engines	30%	No and kg
84.06.212	Diesel and semi-diesel engines	30%	No and kg
84.06.22	Parts		
84.06.221	For gasolene engines	30%	kg
84.06.222	For diesel and semi-diesel engines	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)		

CHAPTER 84  
BOILERS, MACHINERY AND MECHANICAL APPLIANCES;  
PARTS THEREOF. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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	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
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	10%	No and kg
84.10.42	Parts	10%	kg

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like		
84.11.1	Compressors for refrigerators or refrigerating equipment		
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	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
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		
84.15.121	With a capacity of not less than 7 cu. ft.	35%	No and kg
84.15.122	With a capacity of less than 7 cu. ft.	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		
84.15.31	Water and beverage coolers	35%	kg
84.15.39	Other	35%	kg
84.15.4	Parts		
84.15.41	For domestic refrigerators, electrical	35%	kg
84.15.42	For domestic refrigerators, non-electrical	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

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BOILERS, MACHINERY AND MECHANICAL APPLIANCES;  
PARTS THEREOF (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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 or rectifying	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
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; dish washing machines		
84.19.1	Dish washing 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

BOILERS, MACHINERY AND MECHANICAL APPLIANCES;  
PARTS THEREOF (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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, telfers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading NO. 84.23		
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		
84.22.21	For portable jacks for road motor vehicles	5%	kg
84.22.29	Other	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, levellers and bulldozers); pile drivers; snow-ploughs, not self-propelled (including snow-plough attachments)		
84.23.1	Machinery	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		

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BOILERS, MACHINERY AND MECHANICAL APPLIANCES;  
PARTS THEREOF (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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 cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29)		
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
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



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BOILERS, MACHINERY AND MECHANICAL APPLIANCES;  
PARTS THEREOF (Cont'd)

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Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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 mincing or slicing machines), sugar manufacture or brewing		
84.30.1	Machinery for sugar manufacture	5%	kg
84.30.2	Other machinery	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
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 for type-founding or type-setting; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)		
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

CHAPTER 84  
BOILERS, MACHINERY AND MECHANICAL APPLIANCES;  
PARTS THEREOF (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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
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		

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 BOILERS, MACHINERY AND MECHANICAL APPLIANCES;  
 PARTS THEREOF (Cont'd)

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Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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%	No and kg
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 machines, complete	5%	No and kg
84.41.9	Other, including 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		

BOILERS, MACHINERY AND MECHANICAL APPLIANCES;  
PARTS THEREOF (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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
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	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

BOILERS, MACHINERY AND MECHANICAL APPLIANCES;  
PARTS THEREOF (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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		
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	25%	kg
84.55.2	Of machines of heading No. 84.52 or 84.53	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

CHAPTER 84  
BOILERS, MACHINERY AND MECHANICAL APPLIANCES;  
PARTS THEREOF (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
84.56.2	Parts	5%	kg
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	15%	kg
84.62	Ball, roller or needle roller bearings	15%	kg
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	30%	kg

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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

## Notes.

1. This Chapter does not cover
  - (a) Electrically warmed blankets, bed pads, foot-muffs and the like; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person;
  - (b) Articles of glass of heading No. 70.11; or
  - (c) Electrically heated furniture of Chapter 94.
  
2. Heading No. 85.01 is to be taken not to apply to goods described in heading No. 85.08, 85.09 or 85.21, other than metal tank mercury arc rectifiers which remain classified in heading No. 85.01.
  
3. Heading No. 85.06 is to be taken to apply only to the following electro-mechanical machines of types commonly used for domestic purposes
  - (a) Vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weight;
  - (b) Other machines provided the weight of such other machines does not exceed 20 kg.

The heading does not, however, apply to dish washing machines (heading No. 84.19), centrifugal and other clothes washing machines (heading No. 84.18 or 84.40), roller and other ironing machines (heading No. 84.16 or 84.40), sewing machines (heading No. 84.41) or to electro-thermic appliances (heading No. 85.12).
  
4. For the purposes of heading No. 85.19, "printed circuits" are to be taken to be circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).
 

The term "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.21.
  
5. - For the purposes of heading No. 85.21 :
  - (A) "Diodes, transistors and similar semi-conductor devices" are to be taken to be those devices the operation of which depends on variations in resistivity on the application of an electric field;



5. (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
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	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

## ELECTRICAL MACHINERY AND EQUIPMENT; PARTS THEREOF. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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 cut-outs 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
85.08.2	For marine engines	35%	kg
85.08.3	For aircraft engines	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		
85.11.91	Welding, brazing and soldering machines and apparatus	5%	kg
85.11.99	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

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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	Parts of domestic stoves	30%	kg
85.12.89	Other	30%	kg
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems)		
85.13.1	Apparatus	10%	kg
85.13.2	Parts	10%	kg
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers		
85.14.1	Apparatus, including stands for microphones		
85.14.11	For telephony	45%	kg
85.14.19	Other	45%	kg
85.14.2	Parts		
85.14.21	For telephony	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

## ELECTRICAL MACHINERY AND EQUIPMENT; PARTS THEREOF. (Cont'd)

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	45%	kg
85.15.4	Parts of the articles falling within sub-heading No. 85.15.2	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	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, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels		
85.19.1	For road motor vehicles		
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

## ELECTRICAL MACHINERY AND EQUIPMENT: PARTS THEREOF. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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 photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; light emitting diodes; electronic microcircuits	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	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 material		
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

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 material or in heading No. 84.64);
  - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
  - (c) Articles falling within Chapter 82 (tools);
  - (d) Articles falling within heading No. 83.11;
  - (e) Machines and mechanical appliances and other articles falling within headings Nos. 84.01 to 84.59, 84.61 or 84.62 and parts of engines and motors falling within heading No. 84.63;
  - (f) Electrical machinery and equipment (Chapter 85);
  - (g) Articles falling within Chapter 90;
  - (h) Clocks (Chapter 91);
  - (i) Arms (Chapter 93)
  - (k) Brushes of a kind used as parts of vehicles (heading No. 96.01).
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.

RAILWAY AND TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY  
AND TRAMWAY TRACK FIXTURES AND FITTINGS;  
TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS (NOT ELECTRICALLY POWERED)

## Notes.

1. This Chapter does not cover
  - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No. 44.07 or 68.11);
  - (b) Railway or tramway track construction 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.



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).

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	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

## 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.

VEHICLES, OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK,  
AND PARTS THEREOF.

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	Assembled, complete		
87.02.111	With engine capacity not less than 1800cc	45%	No and tonne
87.02.112	With engine capacity of 1600cc and less than 1800cc	45%	No and tonne
87.02.113	With engine capacity of less than 1600cc	45%	No and tonne
87.02.12	Unassembled		
87.02.121	With engine capacity of not less than 1800cc	45%	No and tonne
87.02.122	With engine capacity of 1600cc and less than 1800cc	45%	No and tonne
87.02.123	With engine capacity of less than 1600cc	45%	No and tonne
87.02.2	Public-service type passenger vehicles		
87.02.21	Assembled, complete	45%	No and tonne
87.02.22	Chassis fitted with engines and cabs	45%	No and tonne
87.02.23	Unassembled	45%	No and tonne
87.02.3	Vans		
87.02.31	Assembled, complete	45%	No and tonne
87.02.32	Chassis fitted with engine and cabs	45%	No and tonne
87.02.33	Unassembled	45%	No and tonne
87.02.4	Lorries and trucks		
87.02.41	Assembled, complete	45%	No and tonne
87.02.42	Chassis fitted with engines and cabs	45%	No and tonne
87.02.43	Unassembled	45%	No and tonne
87.02.9	Other		
87.02.91	Assembled, complete		
87.02.911	With engine capacity of not less than 1800cc	45%	No and tonne
87.02.912	With engine capacity of less than 1800cc	45%	No and tonne

CHAPTER 87  
VEHICLES, OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK,  
AND PARTS THEREOF. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
87.02.92	Chassis fitted with engines and cabs	45%	No and tonne
87.02.93	Unassembled		
87.02.931	With engine capacity of not less than 1800cc	45%	No and tonne
87.02.932	With engine capacity of less than 1800cc	45%	No and tonne
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile 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		
87.04.91	For public-service type passenger vehicles	30%	No and tonne
87.04.92	For lorries, trucks and vans	30%	No and tonne
87.04.99	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 motor cars other than public-service type vehicles	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 motor cars other than public-service type vehicles	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

VEHICLES, OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK,  
AND PARTS THEREOF (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds		
87.09.1	With engines not exceeding 75 cc	35%	No and tonne
87.09.2	With engines exceeding 75 cc	35%	No and tonne
87.09.3	Side-cars of all kinds	35%	No and tonne
87.10	Cycles (including delivery tricycles), not motorised	20%	No and tonne
87.11	Invalid carriages, whether or not motorised or otherwise mechanically propelled	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
87.04.2	Trailers and semi-trailers for the transport of goods, complete	30%	No and kg
87.14.3	Other vehicles, complete		
87.14.31	Hand trucks, wheelbarrows and trolleys	30%	No and kg
87.14.39	Other	30%	No and kg
87.14.4	Parts		
87.14.41	For hand trucks, wheelbarrows and trolleys	30%	kg
87.14.49	Other	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
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
88.04	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

**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.

SHIPS, BOATS AND FLOATING STRUCTURES.

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	gross No and tonne
89.01.2	Ships for use exclusively in international trade		gross
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	gross 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	gross No and tonne
89.01.29	Other	Free	gross No and tonne
89.01.9	Other		gross
89.01.91	Yachts and other vessels for pleasure or sports	25%	No and tonne
89.01.92	Tankers	25%	gross No and tonne
89.01.93	Other vessels for the transport of goods, including vessels for the transport of both passengers and goods	25%	gross 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%	25% gross No and tonne
89.01.99	Other		gross No and tonne
89.02	Vessels specially designed for towing (tugs) or pushing other vessels	25%	gross No and tonne
	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		45% 5% gross
89.03.1	Housesboats		No and tonne
89.03.9	Other		gross No and tonne
89.04	Ships, boats and other vessels for breaking up	Free	gross No and tonne
89.05	Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons)		gross No and tonne



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

## 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);
  - (ij) 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).

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 (Cont'd)

2. Subject to Note 1 above, parts or accessories which are suitable for use solely or principally with machines, appliances, instruments or apparatus falling within any heading of this Chapter are to be classified as follows
  - (a) Parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of heading No. 90.01 or 90.02) of any particular heading of the present Chapter or of Chapter 84, 85 or 91 (other than headings Nos. 84.65 and 85.28) are to be classified in that heading;
  - (b) Other parts or accessories are to be classified in heading No. 90.29 if they answer to the terms of that heading; otherwise they are to be classified in the heading appropriate to the machine, appliance, instrument or apparatus itself.
3. Heading No. 90.05 is to be taken not to apply to astronomical telescopes of a kind unsuitable for terrestrial observation (heading No. 90.06), or to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter; such telescopic sights and telescopes are to be classified in heading No. 90.13.
4. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.16, are to be classified in heading No. 90.16.
5. Heading No. 90.28 is to be taken to apply, and apply only, to :
  - (a) Instruments or apparatus for measuring or checking electrical quantities;
  - (b) Machines, appliances, instruments or apparatus of a kind described in heading No. 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled;
  - (c) Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations; and
  - (d) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.
6. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING,  
PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS;  
PARTS THEREOF.

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		
90.02.91	For optical, surgical, medical and dental instruments and appliances	15%	kg
90.02.99	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
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		
90.07.41	Photographic camera parts	30%	kg
90.07.49	Other	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

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING,  
 PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS;  
 PARTS THEREOF. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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		
90.10.91	Screens for projectors	30%	kg
90.10.99	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 geophysical instruments; compasses; rangefinders		
90.14.1	For use in industry	5%	kg
90.14.9	Other	5%	kg
90.15	Balances of a sensitivity of 5 cg or better, with or without their weights		
90.15.1	For use in industry	10%	kg
90.15.9	Other	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	For use in industry	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

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING,  
PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS;  
PARTS THEREOF. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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
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		
90.23.1	For use in industry	10%	kg
90.23.9	Other	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 heading No. 90.14		
90.24.1	For use in industry	10%	kg
90.24.9	Other	10%	kg

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING,  
PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS;  
PARTS THEREOF. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
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		
90.25.91	For use in industry	10%	kg
90.25.99	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	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		
90.27.1	For use in industry	10%	kg
90.27.9	Other	10%	kg
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus		
90.28.1	Exposure meters	30%	kg
90.28.9	Other		
90.28.91	For measuring and controlling electrical energy	10%	kg
90.28.92	Other		
90.28.921	For use in industry	10%	kg
90.28.929	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		
90.29.1	For apparatus for measuring and controlling electrical energy	10%	kg
90.29.2	Other		
90.29.21	For use in industry	10%	kg
90.29.29	Other	10%	kg

## Notes.

1. For the purposes of headings Nos. 91.02 and 91.07, the expression "watch movements" means movements regulated by a balance-wheel and hairspring or by any other system capable of determining intervals of time, not exceeding 12 mm in thickness when measured with the plate, the bridges and any additional outer plates.
2. Headings Nos. 91.07 and 91.08 are to be taken not as 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
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



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MUSICAL INSTRUMENTS; SOUND RECORDERS OR REPRODUCERS; TELEVISION IMAGE  
AND SOUND RECORDERS OR REPRODUCERS; PARTS AND ACCESSORIES  
OF SUCH ARTICLES

## Notes.

1. This Chapter does not cover
  - (a) Film wholly or partly sensitised for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37);
  - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
  - (c) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of the present Chapter; sound recorders or reproducers combined with a radio or television receiver (heading No. 85.15);
  - (d) Brushes (for cleaning musical instruments) falling within heading No. 96.01;
  - (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).
  
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.

MUSICAL INSTRUMENTS; SOUND RECORDERS OR REPRODUCERS; TELEVISION  
IMAGE AND SOUND RECORDERS OR REPRODUCERS; PARTS AND  
ACCESSORIES OF SUCH ARTICLES.

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	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
92.10.9	Other	20%	kg
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	Non-electric gramophones	45%	No and kg
92.11.92	Tape recorders and tape reproducers	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		

MUSICAL INSTRUMENTS; SOUND RECORDERS OR REPRODUCERS; TELEVISION  
 IMAGE AND SOUND RECORDERS OR REPRODUCERS; PARTS AND  
 ACCESSORIES OF SUCH ARTICLES. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification	
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			
92.12.91	Recorded tapes	35%	kg	
92.12.99	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

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.

## ARMS AND AMMUNITION; PARTS THEREOF.

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
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

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;
  - (ij) Goods falling within Chapter 91 (for example, clocks and clock cases);
  - (k) Furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading No. 92.13; or
  - (l) Toy furniture (heading No. 97.03), billiard tables and other furniture specially constructed for games (heading No. 97.04) or for conjuring tricks (heading No. 97.05).
  
2. The articles (other than parts) referred to in headings Nos. 94.01, 94.02 and 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

This provision is, however, to be taken not to apply to the following which are still to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other

  - (a) Kitchen cabinets and similar cupboards;
  - (b) Seats and beds;
  - (c) Unit bookcases and similar unit furniture.
  
3.
  - (a) In this Chapter references to parts of goods do not include references to sheets (whether or not cut to shape but not combined with other parts) of glass (including mirrors) or of marble or other stone.
  - (b) Goods described in heading No. 94.04, imported separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.

FURNITURE AND PARTS THEREOF; BEDDING, MATTRESSES, MATTRESS SUPPORTS,  
CUSHIONS AND SIMILAR STUFFED FURNISHINGS.

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	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, eiderdowns, cushions, pouffes and pillows)		
94.04.1	Mattresses	45%	kg
94.04.9	Other	45%	kg

## 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);
  - (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.



CHAPTER 95  
ARTICLES AND MANUFACTURES OF CARVING OR  
MOULDING MATERIAL.

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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	45%	kg
95.05.9	Other	15%	kg
(95.06)			
(95.07)			
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	45%	kg
95.08.9	Other	15%	kg

## 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.

## BROOMS, BRUSHES, POWDER-PUFFS AND SIEVES.

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		
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)			
(96.03)			
(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

## Notes.

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

## TOYS, GAMES AND SPORTS REQUISITES; PARTS THEREOF.

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)	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)		
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

**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.

## MISCELLANEOUS MANUFACTURED ARTICLES.

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	Cuff-links	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	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	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	25%	kg
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

## MISCELLANEOUS MANUFACTURED ARTICLES. (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
98.12 (98.13)	Combs, hair-slides and the like	25%	kg
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

Notes.

1. This Chapter does not cover
  - (a) Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined (heading No. 49.07);
  - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59.12);  
or
  - (c) Pearls or precious or semi-precious stones (heading No. 71.01 or 71.02).
2. For the purposes of heading No. 99.02, the expression "original engravings, prints and lithographs" means ~~impressions~~ produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading No. 99.03, is to be taken not to apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.
  - (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 \$543.00	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

ITEMS					RATE
1. Precious stones other than cut and polished precious stones	..	..	..	per metric carat	\$3.00
2. Bauxite, calcined	..	..	..	per tonne	\$0.45
3. Bauxite, other	..	..	..	per tonne	\$0.45
4. Unrefined cane sugar (as classified in tariff heading No. 17.01)	..	..	..	per tonne	\$1.00
5. Greenheart, round piling and hewn	..	..	..	per m <sup>3</sup>	\$0.29
6. Greenheart, sawn	..	..	..	per m <sup>3</sup>	\$5.09
7. Aquarium fish	..	..	..		5%
8. Shrimp	..	..	..	per kilo	\$0.42
9. Molasses	..	..	..	per 100 litre	\$1.00
10. Manufactured articles n.e.s.o.i.	..	..	..	..	Free
11. All other articles n.e.s.c.i.	..	..	..	..	1.5%

ANNEX I  
COMMUNITY RATES OF DUTY  
IMPORT DUTIES

Note. The Rules for the Interpretation of the Schedule and the Section and Chapter Notes apply in like manner to goods mentioned hereunder as they do to those in the main Schedule.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
09.10	Thyme, saffron and bay leaves; other spices		
09.10.3	Curry powder	30%	kg
22.03	Beer made from malt	\$7.16 per gal	gal.
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol		
22.05.9	Other wines (of fresh grapes)		
	A - Wine not exceeding 26% proof spirit made from unfermented grape must and with no spirit added	22¢ per litre	litre and kg
	B - Wine not exceeding 42% proof spirit made from unfermented grape must and with spirit added	33¢ per litre	litre and kg
	C - Other	Free	litre and kg
22.07	Other fermented beverages (for example, cider, perry and mead)		
	A - Cider	17¢ per litre	litre and kg
	B - Other	11¢ per litre	litre and kg
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 140 degrees or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength		
22.08.1	Denatured spirits	5¢ per gal	gal.
22.08.9	Other	\$14.40 per p. gal	p. 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% proof spirit		
22.09.111	Blended whisky	\$23.00 per p. gal	gal / p. gal
22.09.19	Other		
	Blended whisky	\$23.00 per p. gal	p. gal
22.09.2	Brandy		
22.09.21	In bottle of a strength not exceeding 80% proof spirit		
22.09.211	Blended brandy	\$26.00 per p. gal	gal / p. gal

ANNEX I  
COMMUNITY RATES OF DUTY  
IMPORT DUTIES (Cont'd)

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Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
22.09.29	Other Blended brandy	\$26.00 per p. gal	p. gal
22.09.3	Rum		
22.09.31	In bottle of a strength not exceeding 80% proof spirit	\$14.40 per p. gal	gal / p. gal
22.09.39	Other	\$14.40 per p. gal	p. gal
22.09.4	Gin		
22.09.41	In bottle of a strength not exceeding 80% proof spirit	\$14.40 per p. gal	gal / p. gal
22.09.49	Other	\$14.40 per p. gal	p. gal
22.09.5	Vodka	\$14.40 per p. gal	gal / p. gal
22.09.9	Other		
22.09.91	Cordials and liqueurs A - Creme de Menthe liqueur B - Cherry Brandy liqueur C - Creme de Cacao liqueur D - Fimm's No. 1 Cup E - Other cordials and liqueurs	\$14.40 per p. gal \$35.50 per p. gal \$33.70 per p. gal \$28.00 per p. gal \$14.40 per p. gal	gal / p. gal gal / p. gal gal / p. gal gal / p. gal gal / p. gal
22.09.93	Other aromatic bitters	\$14.40 per p. gal	gal / p. gal
22.09.99	Other A - Other spirits and spirituous beverages B - Other	\$14.40 per p. gal Free	gal / p. gal litre and kg
30.03	Medicaments (including veterinary medicaments)		
30.03.9	A - Spirituous medicinal compounds, B.P. or B.P.C. B - Other spirituous medicinal compounds	\$1.20 per gal \$3.90 per p. gal	kg/gal kg / p. gal
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 A - Containing alcohol (essences, etc.) B - Other	\$14.40 per p. gal Free	kg / p. gal kg

ANNEX I  
COMMUNITY RATES OF DUTY  
IMPORT DUTIES (Cont'd)

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
33.06	Perfumery, cosmetics and toilet preparations, aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal use		
33.06.2	Bay rum (not exceeding 105 degrees)	66¢ per litre	litre and kg
33.06.4	Perfumes and toilet waters		
	A - Lime rum and similar preparations (not exceeding 105 degrees)	66¢ per litre	litre and kg
	B - Other perfumed spirits	\$1.32 per litre	litre and kg
36.06	Matches (excluding Bengal matches)		
36.06.1	In containers of 60 matches or less	35¢ per hundred containers	hundred containers and kg
36.06.2	In containers of more than 60 matches	6¢ per thousand matches	thousand matches and kg

EXPORT DUTIES

1.	Bauxite, calcined	per tonne	\$0.45
2.	Bauxite, other	per tonne	\$0.45
3.	Unrefined cane sugar (as classified in tariff heading No. 17.01)	per tonne	\$1.00

ANNEX II

FLAT RATE OF DUTY

Goods classified under different headings in the tariff which are imported for non-commercial purposes and are contained in passengers' baggage or imported in gift parcels sent by air or sea or by parcel post and which are normally liable to duty and do not exceed in value \$200.00 ..... 30%

Provided that -

- (a) such importations are only occasional;
- (b) the goods are not imported across land borders or by any member of the crew of any ship or aircraft, (except where such member is severing connection with any ship or aircraft);
- (c) wines and vermouths (tariff heading numbers 22.05 and 22.06), spirits and spirituous beverages (tariff heading number 22.09), tobacco products (tariff heading numbers 24.01 and 24.02), jewellery (tariff heading number 71.12) and imitation jewellery (tariff heading number 71.16) shall be excluded and shall be liable to duty at the normal rates;
- (d) several consignments arriving at the same time from the same consignor to the same consignee shall be treated as a single consignment, and that the total value of the consignments does not exceed \$200.00;
- (e) the flat rate shall be applied only if there are at least three different items of goods which are classifiable in different tariff headings;
- (f) goods which an officer is satisfied are of Caribbean Community origin and are of a value not exceeding \$255.00 and which are imported without documentary evidence of origin shall be exempt from the application of the flat rate of duty.

PART II  
MEMBERS OF THE CARIBBEAN COMMUNITY

Antigua	Guyana	St. Lucia
Barbados	Jamaica	St. Vincent
Belize	Montserrat	Trinidad and
Dominica	St. Kitts/Nevis/	Tobago
Grenada	Anguilla	

PART III  
EXEMPTIONS FROM IMPORT DUTIES OF CUSTOMS  
A-PARTIAL EXEMPTIONS

Item	Description	Rate of Duty
1	Gold bullion, diamonds, and logs of crabwood or cedar whether squared or unsquared imported from Venezuela or Brazil whether in transit or otherwise, shall be subject to an import duty equivalent to the amount of any royalty for the time being imposed severally upon any of those goods produced in Guyana.	Royalty Rates
2	Material for the packaging of goods manufactured or produced in Guyana (excluding paper bags, unless the name of the article to be packed therein is printed thereon) imported by or on behalf of the manufacturer or producer of these goods on proof to the satisfaction of the Comptroller that the material will be used solely for the packaging of those goods.	
3	Distribution line material (not including lamps and poles) when imported to the satisfaction of the Comptroller for a utility service or for industry for the distribution of electricity provided that wire and fittings for internal use shall be charged with duty at the rates specified under other appropriate sections of the Schedule.	13%
4	Pipes and fittings (other than of iron or steel) for main distribution lines to be used exclusively for artesian wells or conveyance of water from artesian wells and disposal of sewage.	11%
5	Motor vehicles, launches, marine engines, spare parts and accessories when imported by missionaries for use in the interior.	
6	Ships other than fishing boats, imported solely for industrial or commercial use.	
7	Consumable metallurgical chemicals and reagents, chemicals for assaying, testing, milling, smelting and refining, welding supplies and other articles of a like nature, admitted as such by the Comptroller, when imported by or on behalf of a registered mining company for use in the exploration and extraction of minerals.	
8	Protective clothing and protective equipment imported by or on behalf of industrial concerns which the Comptroller is satisfied will be used solely by industrial workers for personal protection from occupational hazards.	
9	Ingredients for use in the manufacture of medicinal tablets and capsules when imported by or on behalf of a manufacturer of medicinal tablets and capsules provided that the Comptroller is satisfied that the ingredients will be used solely for that purpose.	
10	Paper imported solely for use in the manufacture of envelopes provided that the Comptroller is satisfied that it will be used solely for that purpose.	
11	Cartons or containers made of cardboard or paperboard, except cartons or containers made of corrugated cardboard or of solid cardboard, imported solely for the packaging of goods manufactured or produced locally on proof to the satisfaction of the Comptroller that such cartons or containers will be used solely for the packaging of such goods.	



PART III  
EXEMPTIONS FROM IMPORT DUTIES OF CUSTOMS  
A-PARTIAL EXEMPTIONS (Contd')

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Item	Description	Rate of Duty
12	Outer casings and inner tubes for vehicles used in the interior for industrial purposes when so admitted by the Comptroller.	11%
13	Asbestos packing and jointing for industrial purposes.	11%
14	Wire cables and ropes of iron and steel uninsulated, for industrial use.	11%
15	Chains (except transmission chains) for industrial use.	11%
16	Trucks, lorries and waggons and their chassis with engines mounted, trailers and parts thereof imported for use in industry in the interior when so admitted by the Comptroller.	
17	Saccharin and other artificial sweetening substances in tablets not exceeding 1 grain when approved by the Chief Medical Officer.	\$0.06 per 28.349 grams.
18	Frames only of prefabricated buildings, for use exclusively in the construction of industrial buildings when so admitted by the Comptroller	13%

B-FULL EXEMPTIONS

(1)-FOR APPROVED INDUSTRY AND AGRICULTURE

1. (a) Materials used in the manufacture of spirituous compounds manufactured in bonded premises; Materials for alcoholic beverages.
  - (b) Materials imported for use in the manufacture of beer or malta manufactured in a licensed brewery;
  - (c) Materials which are not obtainable in Guyana being not manufactured or produced therein, and which the Comptroller considers to be ingredients for use in the manufacture of Guyanese wines in bonded premises;
  - (d) Materials which are not obtainable in Guyana being not manufactured or produced therein, and which the Comptroller considers to be ingredients for use in the manufacture of cider in bonded premises;
- Provided that these exemptions shall not apply to materials classified as alcoholic beverages in Chapter 22 in the Import Schedule set out in Part I of the First Schedule. Notwithstanding anything to the contrary contained in this item- First Schedule
- (i) prune wine and blending sherry when imported for use in the manufacture of rum in bonded premises;
  - (ii) malt whisky imported for use in the manufacture in Guyana of whisky;
  - (iii) brandy concentrates imported for use in the manufacture in Guyana of brandy;
  - (iv) liqueur concentrates imported for use in the manufacture in Guyana of Creme de Menthe, Cherry Brandy and Creme de Cacao liqueurs;
  - (v) spirituous concentrates imported for use in the manufacture in Guyana of a spirituous compound known as Pimm's No. 1 Cup; shall be exempt from import duty.
2. Advertising material of no commercial or marketable value and articles which to the satisfaction of the Comptroller are imported for the manufacture of calendars. Advertising material; material for calendars.
  3. Morocut; also any other fish, crustacea and molluscs caught by fishing boats operating from bases in Guyana. Fish.
  4. The following- Industry, materials for.
    - (1) Chemicals for use in the preparation of rubber.
    - (2) Ingredients for use in the manufacture of edible oils, lard, lard substitutes and margarine and ingredients other than salt or milk powder for use in the manufacture of butter.

## (1)-FOR APPROVED INDUSTRY AND AGRICULTURE (Contd')

Sulphur, tin crystals, muriatic acid, alum, phosphoric acid, stannine, bloomer, and such other substances and preparations as may from time to time be approved by the Chief Agricultural Officer when imported for use in the manufacture of white and yellow sugars.

- (4) Chemicals and other materials which the Comptroller is satisfied are solely for use in the curing and packing of meat.
- (5) Chemicals for use in the tanning of hides.
- (6) Chemicals and other materials for use in the manufacture of cheese.
- (7) Chemicals and other materials (excluding logs for making splints and splints) for use in the manufacture of matches.
- (8) Diamond dust for use in a diamond polishing establishment.
- (9) Glues, glue hardeners, resins and insecticides for use in the manufacture of particle board.
- (10) Ingredients for use in the processing of fish.
- (11) Cream of tartar substitute, acid sodium pyrophosphate, sodium bicarbonate and calcium imported by or on behalf of a manufacturer of baking powder for use in the manufacture of baking powder.
- (12) All aluminium and aluminium alloys classified under headings 76.01 to 76.07 in the Import Schedule set out in Part I of this Schedule, plate glass and sheet glass imported by or on behalf of a manufacturer of aluminium goods for use in the manufacture of such goods.
- (13) Raw materials, containers and parts of containers which the Comptroller is satisfied are imported solely for use in the manufacture of putty, paints, varnishes, pigments and painting products or for the packaging of such articles.
- (14) Caustic soda for use in the manufacture of glass and glass products.
- (15) Decorated tin plate, cork discs, plastic lining and agglutiment for use in the manufacture of crown corks.
- (16) Chemicals when imported for use in the printing of colour film by a printer of colour film provided the Comptroller is satisfied that such chemicals will be used solely for that purpose.  
For the purpose of this item "printing" includes processing and the expression "printer" shall be construed accordingly.
- (17) Glass which the Comptroller is satisfied is solely for use in the manufacture of louvre blades.
- (18) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of sanitary napkins and toilet paper.
- (19) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of mosquito coils.
- (20) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of hats.
- (21) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of confectionery.

- (22) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of wax crayons, chalks, floor and shoe polish.
- (23) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of polyurethane foam.
- (24) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of drinking straws.
- (25) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of cosmetics.
- (26) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of bed sheets, garments, handkerchiefs and pillow cases.
- (27) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of arc welding electrodes.
- (28) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be materials for use in the manufacture, remoulding or relugging of tyres for motor vehicles.
- (29) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of radiators for motor vehicles.
- (30) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of louvre windows.
- (31) Materials which are not obtainable in Guyana, being of a metallic nature and not manufactured or produced therein, and which the Comptroller considers to be materials for use in the manufacture of imitation or silver jewellery.
- (32) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of handbags and travel goods.
- (33) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of furniture.
- (34) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of mattresses.
- (35) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of surface active preparations.
- (36) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of bleach.
- (37) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of footwear.
- (38) Mild steel and galvanised mild steel wire, bars and rods which the Comptroller is satisfied are solely for use in the manufacture of welded reinforcement mesh, welded galvanised netting, chain link fencing and chains.
- (39) Galvanised wire which the Comptroller is satisfied is solely for use in the manufacture of barbed wire.

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- (40) Sodium saccharin which the Comptroller is satisfied is solely for use in the manufacture of dentifrices.
- (41) Steel wire which the Comptroller is satisfied is solely for use in the manufacture of nails.
- (42) Galvanised steel coil sheet for use in the manufacture of corrugated galvanised sheets.
- (43) Ingredients for use in the manufacture of candles and soap.
- (44) Polystyrene or other plastic raw materials for use in the manufacture of plastic goods.
- (45) Fuel oil, caustic soda, soda ash, lime, limestone and filter cloth when imported for use in the manufacture of "alumina."
- (46) Ingredients for use in the manufacture of stock feed when imported by or on behalf of a manufacturer of stock feed: Provided the Comptroller is satisfied that it shall be used solely for that purpose.
- (47) Coriander seeds, unground blackpepper, turmeric and white cumin seeds for use in the manufacture of curry powder and ground blackpepper.
- (48) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be stampers, record jackets and raw materials for use in the manufacture of phonograph records.
- (49) Salt, cobalt, nickel, iodine and sulphur which the Comptroller is satisfied are imported for use in the production of bone meal.
- (50) Chemicals when imported by a producer of timber approved by the Minister charged with responsibility for the Customs and Excise Department for the impregnation of woods provided the Comptroller is satisfied that such chemicals will be used solely for that purpose.
- (51) Materials for the manufacture including finishing and printing of textile fabrics when imported for use in a textile factory.
- (52) Parts and raw materials imported solely for use in the manufacture of electric accumulators provided that the Comptroller is satisfied that they will be used solely for that purpose.
- (53) Marine engines and parts, parts and accessories of boats, and other marine craft, and materials which are not obtainable in Guyana, being not manufactured or produced therein, which the Comptroller considers to be raw materials when imported by persons approved by the Minister for use in the construction of boats and other marine craft.
- (54) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of pot scourers of iron or steel.
- (55) Materials which the Comptroller is satisfied are solely for use in the manufacture of refrigerators.
- (56) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of jams, marmalades and jellies.
- (57) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of roasted or salted peanuts and peanut butter.
- (58) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of tomato ketchup.
- (59) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of wigs and similar hair pieces.

## B-FULL EXEMPTIONS

## (1)-FOR APPROVED INDUSTRY AND AGRICULTURE (Contd')

- (60) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of medicaments.
5. Fishing boats, spare parts and equipment for fishing boats, equipment for fishing, Fishing fuel and lubricants, which the Comptroller is satisfied are imported solely for use boats, in the fishing industry. Equipment etc.
  6. Reagents for the treatment of wet emulsified crude oils. Oil reagents.
  7. Eggs for hatching with a view to the improvement of local poultry stocks passed as such by the Chief Agricultural Officer. Eggs.
  8. (1) Lithographic cameras, lithographic films, leather, paper including newsprint, paperboard, canvas, cloth, glue and gold leaf for printing, bookbinding and the manufacture of containers and packing materials admitted as such by the Comptroller when imported by a printing or lithographic establishment, or by a manufacturer of containers. Printing Litho-graphic and manufacture of containers.
  - (2) Films, chemicals, ink, silk fabric, nylon fabric, polyvinyl chloride in sheets, paper and paperboard, for silk screen process printing, admitted as such by the Comptroller when imported by, or on behalf of, a silk screen process printing establishment.
  9. (1) Agricultural machinery and appliances, spare parts therefor, and agricultural hand tools, which the Chief Agricultural Officer certifies will be used for the development of agriculture in accordance with national policy. Agriculture.
  - (2) Fertilisers, manures, insecticides, fungicides, weedicides, herbicides and inoculants, which the Chief Agricultural Officer certifies will be used for the development of agriculture in accordance with national policy.
  - (3) Trailers and parts thereof for use exclusively in agriculture when so admitted by the Comptroller.
  - (4) Motor vehicles for the transportation of goods being vehicles of the type commonly known as jeeps or land rovers or land cruisers or being those vehicles as are classified under Tariff Heading No. 87.02.31, 87.02.32, 87.02.41 or 87.02.42 in Part 1 of this Schedule and which are certified by the Chief Agricultural Officer as being for use on, or for the transportation of produce from, agricultural farms.
  - (5) Equipment and materials which the Comptroller is satisfied are for use in bee-keeping.
  10. Machinery and equipment for other approved industry when imported by a person approved by the Minister for use in that industry. Other approved industry.

## (2)- FOR OTHER APPROVED PURPOSES

1. Instruments and apparatus (scientific) and educational supplies- Apparatus, scientific.
  - (1) Optical, chemical, and other scientific instruments and apparatus, which, in the opinion of the Chief Agricultural Officer, the Chief Medical Officer, the Government Analyst or the Commissioner of Lands and Mines, are imported exclusively for the purpose of scientific, medical or technical research, or for topographical, geological or other technical surveys, and are not for sale or exchange;
  - (2) Typewriting machines specially designed for the purpose of recording data obtained by the use of instruments employed in topographical, geological or other technical survey.

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| 2. | All instruments, apparatus, radio equipment and materials including records for broadcasting, imported by or on behalf of any broadcasting company nominated by the Minister for the benefit of this exemption.  | Apparatus for broadcasting.    |
| 3. | (1) Aircraft and their component parts, accessories and instruments necessary for the navigation of aircraft, and tools, machinery and equipment necessary for the repair and maintenance of aircraft, admitted as such by the Comptroller, for agricultural and industrial purposes or for use by such air services and air clubs as may be approved by the Minister.<br><br>(2) Fuel and lubricants imported or taken out of bond solely for use in aircraft.  | Aircraft.                      |
| 4. | (1) The accompanied baggage of a passenger, tourist, or settler passed as such by the proper officer and consisting of-<br>(a) A reasonable quantity of wearing apparel, articles of personal adornment and toilet requisites, whether new or used;<br>(b) such portable articles in his baggage or on his person, which he might reasonably be expected to carry with him for his regular and private use provided they have been in his possession and bona fide use for a reasonable time, except that this exemption, shall not in the case of a passenger or settler, apply to firearms, ammunition and gramophone records, and shall, in the case of a tourist, include only one sporting firearm with not more than fifty cartridges, and ten gramophone records;<br>(c) in the case of a passenger or settler only, instruments and tools to be used by him for the purpose of his profession, trade, occupation or employment provided that they have been in his possession and bona fide use for a reasonable period;<br>(d) in the case of a tourist only, travel souvenirs to a value not exceeding one hundred dollars imported in transit by him, provided that such souvenirs are carried on his person or in his baggage and are not intended for commercial purposes.<br><br>(2) Household effects, admitted as such by the Comptroller, which accompany a settler and are proved to the satisfaction of the Comptroller to have been in bona fide use by the settler for a period of not less than 6 months in his previous country of domicile.<br><br>(3) Baggage and household effects, imported within two months before or after the arrival of a passenger or settler 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 (1) or (2) hereof.<br><br>(4) Personal effects, not being merchandise, of natives of Guyana or of persons ordinarily domiciled in Guyana who have died abroad.<br><br>(5) In this item "tourist" means any person other than a person normally resident in Guyana who enters Guyana and remains for not less than twenty-four hours and not more than six months in the course of any twelve-month period for legitimate non-immigration purposes, such as touring, recreation, sport, health, study, religious pilgrimages or business. | Baggage and household effects. |
| 5. | All goods imported by the British Council which the Comptroller is satisfied are or will be a charge against the funds of the Council and which are not for sale or for the personal use of the employees or members of the Council, on a certificate to that effect from the representative for the time being of the British Council in Guyana.  | British Council.               |
| 6. | All supplies imported by or on behalf of the Guyana Airways Corporation, for the purpose of operating the air services.  | Guyana Airways.                |
| 7. | Telecommunications material, instruments and apparatus imported for the use of Cable and Wireless (West Indies) Ltd.   | Cable and Wireless.            |
| 8. | Worn clothing, food, medical supplies and soap, admitted as such by the Comptroller, imported by any welfare organisation approved by the Minister, on production of a certificate from the head of such organisation that such articles are imported for free distribution.   | Clothing worn.                 |

9. Goods for the use of any Mission or Consulate or the members thereof, shall, to the extent provided by the Vienna Convention on Diplomatic Relations, 1961 or the Vienna Convention on Consular Relations, 1963, respectively, be exempt from import duties: Consuls.
- Provided that the foregoing provisions of this item shall not be deemed to confer any privileges more than those that are accorded Guyana or her representatives in the sending State.
10. Goods made from sea island cotton and bearing the trade mark of the West Indian Sea Island Cotton Association. Cotton, sea island.
11. Packages or coverings in which any goods not liable to duty ad valorem are imported, provided that the Comptroller is satisfied that they are the usual or proper packages or coverings for such goods.
12. Articles of an educational, scientific, or cultural nature of the following description, being products of any State which is a party to the Agreement on the importation of Educational, Scientific, and Cultural Materials approved by the General Conference of the United Nations Educational, Scientific and Cultural Organisation during its Fifth Session at Florence in June, 1950, to the satisfaction of the Comptroller of Customs as to their description and use: Cultural articles.
- (i) books, documents (printed or produced by duplicating processes, but excluding stationery), periodicals, newspapers, manuscripts (including typescripts), musical compositions, maps, charts;
- (ii) paintings and drawings (excluding manufactured wares), hand-painted impressions signed and numbered by the artist, original works of art of statuary or sculpture; collectors' pieces and objects of art consigned to approved public galleries, museums and other public institutions and not intended for re-sale; antiques more than one hundred years old;
- (iii) films, slides and sound recordings:  
Provided that articles in subsection (iii) may only be imported by a Cultural Society or body approved as such by the Minister.
13. Chemicals, drugs, medicines, medical appliances, and other materials of the following description to the satisfaction of the Comptroller as to their description and use, namely- Diseases, articles for treatment and prevention of.
- (1) animal charcoal;
- (2) thymol, carbon tetrachloride, quinine and its salts, salvarsan, and any other drugs or preparations approved by the Chief Medical Officer for use exclusively in the diagnosis and treatment of ankylostomiasis, malaria, filariasis, tuberculosis and venereal diseases; vaccine lymph, medicinal serums and culture media; oil or oil mixtures suitable for larvicidal purposes and approved by the Chief Medical Officer for use exclusively in connection with the prevention of mosquito-borne diseases; drugs, medicines, appliances and other materials imported by, or for the use of the Guyana Chest Society or for the Infant Welfare and Maternity League;
- (5) medicines and cattle dips approved by the Chief Agricultural Officer, for use exclusively in the treatment of diseases of livestock;
- (6) cardiozal, and such other substances and preparations as may from time to time be approved by the Chief Medical Officer for use in the treatment of mental diseases;
- (7) chlordane prepared as insecticide.
14. Artificial flowers, miniature flags, buttons, brooches and similar small emblems of no commercial value imported for sale for the purpose of providing funds in aid of any institution or charitable purpose approved by the Minister. Emblems.

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| 15. | Articles imported by, and for the use of, the Guyana Red Cross Society, the St. John's Ambulance Association and the Guyana Society for the Blind, respectively.   | Red Cross,<br>St. John's<br>Ambulance<br>and Guyana<br>Society for the<br>Blind.                       |
| 16. | Fire-fighting apparatus, including fire engines, fire hose and couplings, fire extinguishers and parts and refills therefor, admitted as such by the Comptroller.  | Fire<br>fighting<br>apparatus.   |
| 17. | Goods imported or taken out of bond by the Government for its own use.   | Government.  |
| 18. | Goods imported by or for the Georgetown Town Council, New Amsterdam Town Council, Georgetown Sewerage and Water Commissioners, the Committee of the National Library or any local authority certified by the appropriate authority to be for the purposes of administration.   | Town<br>Councils,<br>etc.  |
| 19. | (1) Goods officially imported or officially taken out of bond for the use in Guyana of the armed forces of any Commonwealth country.   | Armed<br>Forces.   |
|     | (2) Arms, ammunition, uniforms, accoutrements and equipment imported by and for the use of any Cadet Force or Rifle Association, approved by the Minister on the signed declaration of the officer for the time being in command of any such force or of the president or chairman of such association as the case may be.   | Cadet Force<br>Rifle<br>Association.   |
|     | (3) Arms, accoutrements, equipment and uniforms the property of officers of the Guyana Defence Force imported by such officers for their personal use as required by the regulations of their Force and admitted as such by the Comptroller.   | Guyana<br>Defence<br>Force.  |
| 20. | Hearing aids, crutches, invalid chairs, trusses and similar appliances and identifiable spare parts for the relief of permanent bodily disablement, including reading matter and articles specially designed for the blind.  | Hearing aids,<br>crutches,<br>etc.   |
| 21. | (1) Equipment and medical and surgical supplies imported by any hospital or veterinary hospital established in Guyana, provided the Comptroller is satisfied that such equipment and supplies are necessary for the proper functioning of such hospital or veterinary hospital and that such hospital or veterinary hospital has been approved by the Minister for the purpose of this concession. | Hospitals.   |
|     | (2) Materials imported for the construction, replacement or extension of hospitals approved by the Minister for the purpose of this concession.  |  |
| 22. | Lamps and lanterns (other than electric lamps and lanterns) for illumination including their parts and accessories.<br><br>Goods which the Comptroller is satisfied are imported by or for the use of, any office or bureau for meteorological observation or any scientific or research institution, approved by the Minister.  | Lamps and<br>lanterns.<br><br>Meteorological<br>offices,<br>scientific or<br>research<br>institutions. |
| 24. | Miners' lamps together with any headgear to which such lamps may be attached.  | Miners' lamps.   |
| 25. | Mosquito nets, mosquito netting and mosquito-proof gauze, admitted as such by the Comptroller.   | Mosquito<br>nets, etc.   |
| 26. | Ships used exclusively in foreign trade.   | Ships.   |
| 27. | Navigation aids for use exclusively on rivers in Guyana.   | Navigation<br>aids.  |
| 28. | Unsolicited gifts imported by post by or for members of the Armed Forces of any Commonwealth Country stationed in Guyana but not domiciled therein.  | Parcels for<br>the forces.   |
| 29. | Patterns and samples, cut, mutilated or otherwise spoiled to the satisfaction of the Comptroller so as to render them unmerchantable.  | Patterns and<br>samples.   |
| 30. | Unframed photographs not imported for sale.  | Photographs.   |



31. (1) Goods which the Comptroller is satisfied are imported solely for the use in the construction, repair and furnishing or decoration of places of worship or as vestments for use during public worship, on the signed declaration of the head of the denomination for which they are intended that the goods and vestments will be used only for such purpose. Places of worship; altar bread and altar wine.
- (2) Altar 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.
- (3) Cinematograph equipment imported solely for use in places of worship as a means of promoting religious teachings.
32. (1) School apparatus and equipment, including apparatus and equipment for games and physical training, shown to the satisfaction of the Comptroller to be imported solely for use in schools which have been approved by the Chief Education Officer and certified by the Head of the School to be and remain the property of such school. Schools.
- (2) Goods which the Comptroller is satisfied are solely for use in the construction or repair of schools approved by the Chief Education Officer. Tombstones and memorials engraved with an inscription in commemoration of a deceased person. Tombstones and memorials.
34. 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 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. Trophies.
35. (1) Uniforms imported by members of the Public Service for their own use as required by the regulations and the rule of the Public and Judicial Services Uniforms and robes.
- (2) Robes, gowns and other academic dress of any university, educational institution or professional body, approved by the Chief Education Officer, imported by a graduate or member of such university, institution or body for his personal use.
- Chemicals and other substances which the Comptroller is satisfied are to be used in connection with any scheme approved by the Minister for the purification of water. Water purification.
- Uniforms and equipment imported by and for the use of Boy Scouts, Boys Brigade and Girl Guides Associations and such other youth associations as may be approved by the Minister on the signed declaration of the person for the time being in charge of such associations. Youth Associations.
38. Equipment imported by or for International Aeradio Ltd., for their use as aeronautical aids to Navigation. Equipment for International Aeradio Ltd.
- (1) Supplies, equipment and materials introduced into Guyana by the Foreign Operations Administration of the Government of the United States of America, either directly or through contract with any public or private organisation for purposes of effectuating the Agreements for technical co-operation reached between the Government of Guyana and the Government of the United States on the 12th day of July, 1954. Foreign Operations Administration.
- (2) Personal and household goods of all kinds for the personal use of themselves and members of their families imported by personnel of the Government of the United States of America, whether employed directly by the said Government or under contract with a public or private organisation in Guyana in connection with the technical co-operation programme to be carried out pursuant to the agreement referred to in (1) above.

40. Material and equipment imported by any person for the purpose of carrying out any works in pursuance of any contract between such persons and the Government of Guyana where the Comptroller is satisfied that such materials and equipment are necessary for the performance of such contract and that such contract provides that such material and equipment shall be exempt from import duties of customs:
- Government contracts.
- Provided that on the completion of such works the importer shall be liable to pay existing rates of duties on all materials not used up, and on all equipment unless such material or equipment is re-exported.
41. Postage stamps, used. Postage stamps.
42. Articles, equipment and other items which the Comptroller is satisfied are solely for the purpose of maintaining museums and zoos approved by the Minister. Museums and zoos, articles for.
43. Motor spirit (including gasoline and other light oils for similar use) when imported or cleared from bond for use in the Rupununi District: Motor spirit.
- Provided that such motor spirit is transported to the area by an air service approved by the Comptroller.
44. Goods imported for his personal use or the personal use of his family by a member of any organisation or agency engaged on a Technical Assistance Mission in Guyana where and to the extent that the agreement relating to such technical assistance so provides. Technical Assistance Mission.
45. The following articles, when imported by an accredited representative or correspondent of any official national tourist agency of a state which is a party to the United Nations Convention concerning Customs Facilities for Touring and Additional protocol relating to the Importation of Tourist Publicity Documents and Material agreed to at New York on the 4th June, 1954, chiefly for the purpose of encouraging the public to visit that state, to attend cultural, touristic, sporting, religious or professional meetings or demonstrations held in that state, to the satisfaction of the Comptroller as to their description and use-
- Importations by approved national tourist agencies.
- (a) pictures and drawings, photographs and photographic enlargements, art books, paintings, engravings, lithographs, sculptures, tapestries and other similar works of art, when imported for any exhibition as the Comptroller may approve;
- (b) show-cases, stands and other similar articles used for the purpose of display and including any electrical and mechanical equipment required for operating such displays;
- (c) documentary films, records, tape recordings and other sound recordings intended for use in performances at which no charge is made, but excluding those whose subjects lend themselves to commercial advertising and those which are on general sale in Guyana;
- (d) a reasonable number of flags;
- (e) diagrams, scale models, lantern slides, printing blocks, photographic negatives;
- (f) specimens, in reasonable numbers, of articles of national handicrafts, local costumes and similar articles of folklore:
- Provided that, on the expiration of twelve months after the entry of goods under this item or such further period as the Comptroller may allow, the importer shall be liable to pay duty at existing rates on a value to be fixed by the Comptroller on all goods not re-exported or destroyed to his satisfaction.
46. Educational films, slides and sound recordings certified as such by the Minister for the time being charged with responsibility for Education. Educational films, slides and recordings.
47. Industrial machinery and transport equipment admitted as such by the Comptroller for use in undeveloped areas of the interior approved by the Minister. Machinery and transport equipment.

- |     |   |                       |
|-----|---|-----------------------|
| 48. | Goods imported by the Bank of Guyana solely for the purposes of the operations of the Bank.   | Bank of Guyana.       |
| 49. | Supplies and equipment which the Comptroller is satisfied are imported solely for the use of the University of Guyana.  | University of Guyana. |
| 50. | Coffee commonly known as instant coffee, when processed from coffee beans which have been grown in Guyana.  | Coffee.               |
| 51. | Goods imported or taken out of bond for the use of the Prime Minister.  | Prime Minister.       |
| 52. | (1) Sports gear, other than those specified in paragraph (2), certified as such by the Minister assigned responsibility for sport.  | Sports.               |
|     | (2) Motor cars, motor cycles and parts therefor imported by or on behalf of members of a motor racing club approved by the Minister assigned responsibility for sport subject to a signed declaration of the principal officer (by whatever name called) of such club that the goods imported will be used solely at race meetings or at trials relating thereto and to the Comptroller being so satisfied. |                       |
| 53. | Musical instruments certified as such by the Minister assigned responsibility for culture.  | Culture.              |

PART IV

EXEMPTIONS FROM EXPORT DUTIES OF CUSTOMS

1. Raw gold within the meaning of the Mining Act.
2. Cut or cut and polished precious stones.
3. Agricultural products and their by-products, excluding unrefined cane sugar and molasses.
4. Forest products, including timber and lumber (other than green-heart timber and lumber), wood-pulp, firewood, charcoal, bark and extracts of bark, and the following when derived from wild-growing trees or plants; fruit, oils, balata, rubber, and other latex, gums, resins, spices, tan-stuffs, dye-stuffs, drugs, leaves, fibres, flosses, thatching materials and orchids.
5. Goods entered for re-exportation or exported on drawback, when exported.
6. Bona fide samples of produce or manufacture of Guyana.
7. Goods ordinarily liable to export duty not exceeding two dollars, and intended for exhibition purposes only.
8. Articles of household furniture bona fide in use, and not intended for sale or exchange.
9. Alumina.
10. Manganese.
11. Goods being neither bauxite nor sugar, consigned from Guyana to any Community State mentioned in Part II of this Schedule.

Note

In this part of the Schedule "timber and lumber" includes trees when they have fallen or have been felled, and all wood, whether cut up or fashioned or hollowed out for any purpose or not.

SECOND SCHEDULE  
PROHIBITED AND RESTRICTED IMPORTS  
LIST OF PROHIBITED IMPORTS

- |   |                                     |
|---|-------------------------------------|
| 1. Base or counterfeit coin of any country.   | Coin counterfeit.                   |
| 2. Coin legally current in Guyana of any money purporting to be such, not being of the established standard in weight and fineness.   | Coin, sub-standard.                 |
| 3. Articles of food intended for human consumption declared by the competent sanitary authority to be unfit for such purposes.  | Food, unfit for consumption.        |
| 4. Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings or any other indecent or obscene articles.  | Indecent articles.                  |
| 5. Infected cattle, sheep or other animals, or carcasses thereof, and hides, skins, horns, hoofs or any other part of cattle or other animals which may be prohibited in order to prevent the introduction or spread of any communicable disease.   | Infected cattle.                    |
| 6. Matches containing white (yellow) phosphorus.  | Matches.                            |
| 7. (a) Goods which, if sold, would be liable to forfeiture under the Merchandise Marks Act.<br>(b) Goods manufactured outside Guyana, which whether or not bearing a name or a trade mark, do not carry in relation to themselves a definite indication of the country in which they were made or produced unless the Comptroller, having regard to the nature of such goods and the requirements of any regulations applicable thereto, deems otherwise. | Goods without necessary indication. |
| 8. Prepared opium and pipes or other utensils for use in connection with the smoking of opium or the preparation of opium for smoking.  | Opium, prepared.                    |
| 9. Shaving brushes manufactured in or exported from Japan.  | Shaving brushes.                    |
| 10. Fictitious stamps and any die, plate, instrument or materials capable of making any such stamps.  | Stamps.                             |
| 11. Goods the importation of which is prohibited by any other law of Guyana.  | General.                            |

PART II - LIST OF RESTRICTED IMPORTS

- |  |  |
|--|--|
| 1. Arms and ammunition except with the written permission of the Commissioner of Police.   | Arms and ammunition.                   |
| 2. Cocaine, heroin, cannabis sativa (known as Indian hemp or bhang), cannabis indica, choras, or any preparation or mixture thereof, except under licence of the Chief Medical Officer.  | Cocaine, heroin, cannabis sativa, etc. |
| 3. Goods which bear a design in imitation of any currency or bank notes or coin in common use in Guyana or elsewhere unless with the approval of the Comptroller.  | Imitation notes, etc.                  |
| 4. Spirits (not being liqueurs, cordials, perfumed spirits or medicinal spirits) and wine, unless specifically reported as such, and unless in aircraft, or in ships of thirty tons burden at least, and in casks and other vessels capable of containing liquids, each of such casks or other vessels being of the size or content of nine gallons 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 one gallon. | Spirits, etc.                          |
| 5. Tobacco, cigars, cigarillos or cigarettes, unless specifically reported as such and unless in aircraft, or in ships of one hundred tons burden at least, and unless in whole and complete packages each containing not less than twenty pounds net weight of tobacco, cigars, cigarillos or cigarettes except that manufactured tobacco, cigars, cigarillos and cigarettes may be imported through the parcel post in quantities of less than twenty pounds net weight.                                 | Tobacco, cigars, etc.                  |

LIST OF RESTRICTED IMPORTS (Cont'd)

- |   |                               |
|---|-------------------------------|
| <p>6. Tobacco extracts, essences or other concentrations of tobacco, or any admixture thereof, tobacco stalks and tobacco stalk flour except under such conditions as the Comptroller with the approval of the Minister, may either generally or in any particular case allow.</p>  | <p>Tobacco extracts, etc.</p> |
| <p>7. Goods the importation of which is regulated by any other law of Guyana except in accordance with such law.</p>  | <p>General</p>                |
| <p>8. Exotic species of fish except in accordance with the terms of a licence granted by the Chief Agricultural Officer.</p>  | <p>Exotic fish.</p>           |
| <p>9. Cinematograph films (within the meaning of section 2 of the Cinematograph Act) to the exhibition of which the exemption provided in section 15(1)(a) or (c) of the said Act applies, unless-</p> <p>(a) at the time of the importation of any such film into Guyana, the importer thereof deposits it with an officer who shall issue a receipt therefor;</p> <p>(b) the importer furnishes the Minister responsible for public safety and public order with a true statement of the general nature of the subject-matter of any such film;</p> <p>(c) the Minister on satisfying himself by such means as he may think fit (including the taking of custody of the film for the purpose of viewing it) that the film is in no manner prejudicial to public safety, public order, public morality, public health or the defence of Guyana, issues to the importer a certificate to that effect; and</p> <p>(d) the importer presents the certificate and the receipt to the officer and pays such duty as may be payable on the film.</p> | <p>Cinematographic films.</p> |
| <p>10. Any printed matter which in the opinion of the Minister for the time being assigned responsibility for public safety and order is prejudicial to the defence of Guyana, public safety or to public order.</p>  | <p>Printed matter.</p>        |

THIRD SCHEDULE  
PROHIBITED AND RESTRICTED EXPORTS  
LIST OF PROHIBITED EXPORTS

PART I

1. Goods the exportation of which is prohibited by any other law of Guyana.
  2. Any article, other than-
    - (a) a ring worn by a passenger and shown to the satisfaction of the Comptroller to be significant of the marriage or engagement of that passenger; or
    - (b) one watch worn by a passenger, consisting wholly or partly of precious or semi-precious stone or of precious metal or of rolled precious metal or of pearl, and which-
      - (i) if, in the possession of a female passenger of or over twelve years of age, exceeds six hundred dollars in value either alone or in the aggregate with any other such articles;
      - (ii) if, in the possession of a male passenger of or over twelve years of age exceeds four hundred dollars in value either alone or in the aggregate with any other such articles;
      - (iii) if, in the possession of a passenger under twelve years of age exceeds two hundred dollars in value either alone or in the aggregate with any other such articles; or
      - (iv) in any cases not mentioned in subparagraphs (i), (ii) and (iii), is in excess of one hundred dollars either alone or in the aggregate with any other such articles with which it is sought to be exported,
- and in respect of the exportation of which neither an export licence nor the written approval of the Minister has been first obtained.

PART II

LIST OF RESTRICTED EXPORTS

1. Goods the exportation of which is regulated by any other law of Guyana except in accordance with such law.

**FOURTH SCHEDULE**  
**CARIBBEAN COMMUNITY REGULATIONS**

**PART I**

Regulations governing goods other than the goods referred to in Appendix D.

1. Save as otherwise provided in these Regulations, the Regulations in this Part shall govern the determination required under section 15(1) as to whether goods, other than those referred to in regulation 13, have been produced, or manufactured, and consigned as mentioned in 15(1) (a) and (b) and, for the purposes thereof, goods shall not be treated as so produced, or manufactured, and consigned unless the Comptroller is satisfied that the appropriate regulations in this Part are fulfilled in relation thereto. Applica-  
tion.
  
2. (1) Subject to the following Regulations of this Part, goods shall be treated as being the produce of, or having been manufactured in, a State mentioned in Part II of the First Schedule if — Goods to  
be treated  
as grown,  
produced  
or manu-  
factured  
within the  
Community.
  - (a) they and the materials from which they have been produced or manufactured have been wholly grown, produced or manufactured, as the case may be, in the Community; or
  - (b) they have been produced within the Community wholly or partly from materials imported from outside the Community, or of undetermined origin, by a process which effects a substantial transformation characterised —
    - (i) by such goods being classified under a tariff heading which differs from that tariff heading under which such materials are classified; or

Appendix A

(ii) in relation to the goods specified in Appendix A, by compliance with the respective conditions set out in that Appendix; or

Appendix B

(iii) in relation to the goods set out in Appendix B, by compliance with the conditions with effect from the dates respectively set out against such goods; or

Appendix C

(iv) in relation to the goods specified in Appendix C, either by compliance with the respective conditions set out in that Appendix or by compliance with sub-paragraph (b)(i).

(2) Subject to paragraph (3), in ascertaining for the purposes of paragraph (1) whether goods have undergone any operation or process of production or manufacture in the Community, no account shall be taken of any of the following —

(a) operations to ensure the preservation of goods during transport and storage, including ventilation, spreading out, drying or chilling; or

(b) simple operations consisting of the removal of dust, sifting or screening, sorting, grading, classifying, matching (including the making up of sets of articles), washing, painting and cutting up resulting in the mere reduction of size; or

(c) (i) changes of packing; or

(ii) simple packing operations, including placing in bottles or boxes; or

(d) marking; or

(e) simple mixing of materials imported from outside the Community, or of undetermined origin, resulting in goods whose characteristics are not essentially different from those of each of the constituents.

(3) Subject to paragraph (4), when used with reference to goods, “wholly produced” means —

(a) minerals extracted from the ground within the Community; or

(b) vegetable products harvested within the Community; or



- (c) live animals born and raised within the Community; or
  - (d) products obtained within the Community from live animals; or
  - (e) products obtained by hunting or fishing within the Community; or
  - (f) marine products taken from the sea by a vessel belonging to a State within the Community; or
  - (g) used articles of any description, being such articles collected and last used as articles of that description in the Community and in a state fit only for the recovery of materials therefrom; or
  - (h) scrap or waste resulting from the carrying on in the Community of any operation or process of manufacture; or
  - (i) goods produced or manufactured in the Community exclusively from materials referred to in paragraphs (a) — (h); or
  - (j) goods satisfying the requirements of regulation 2(1).
- (4) In ascertaining for the purposes of paragraph (1) whether goods have been “wholly produced” no account shall be taken of use of small quantities of preservatives, vitamins, colouring and similar materials imported from outside the Community or of undetermined origin.
3. (1) In determining the origin of any goods, any of the following (wheresoever grown, produced or manufactured) used in their production, manufacture, repair, renovation or improvement shall be deemed to have been grown, produced or manufactured, in the Community, that is to say —
- (a) energy, fuel, plant, machinery and tools so used in the Community, including any materials used in the maintenance of such plant, machinery or tools; or
  - (b) materials which, for customs duty purposes, fall to be treated as one with the goods, being packing materials required for the transport or storage of the goods, other than materials constituting

Materials :  
determina-  
tion of  
origin.

the wrappers or containers in which the goods would ordinarily be sold by retail; or

(c) materials which contain an element imported from outside the Community and which satisfied the requirements of regulation 2(1).

(2) In any case in which there is insufficient information on which to determine whether or not any materials were imported into the Community or contain any element so imported, those materials shall be deemed to have been so imported.

**Materials:  
determina-  
tion of value**

4. (1) The appropriate provision of this regulation shall have effect for determining the value of any materials imported into the Community and used in the production, or manufacture, of any goods.

(2) Subject to paragraph (4), the value of any such materials shall be taken to be the aggregate of the following amounts, that is to say —

(a) the amount equivalent to the value attributed to those materials, on their last clearance for home use, or for temporary admission, by the customs authorities in the Community State in which they were used in the production or manufacture of the goods concerned, less such portion of the cost of any transportation through any other part of the Community as may have been taken into account in arriving at the value attributed as aforesaid; and

(b) in so far as it has not been taken into account in arriving at the value attributed as aforesaid, the amount equivalent to the cost of any insurance and freight on those materials (other than the cost of transport in the Community).

(3) Subject to paragraph (4), where it cannot be determined in accordance with paragraph (2), the value of any such materials shall be taken to be the amount equivalent to the purchase price paid on the earliest ascertainable sale of those materials in the Community State in which they were used in the production or manufacture of the goods concerned.

(4) Where in determining the value of any goods under this regulation it appears to the Comptroller —

- (a) on a determination in accordance with paragraph (2), that the value attributed to those materials at the relevant time by any customs authorities was not arrived at by reference to a sale of those materials in the open market between buyer and seller independent of each other; or
- (b) on a determination in accordance with paragraph (3), that the amount taken as the price paid on a purchase of those materials at the relevant time was not paid on such a sale thereof as aforesaid,

for the value so attributed or, as the case may be, the purchase price so taken, there shall be substituted the amount which, in the opinion of the Comptroller, would have been paid on a sale of these materials at the relevant time in the open market between buyer and seller independent of each other.

- 5. Goods shall be treated as consigned to Guyana from a Community State if they are shown to the satisfaction of the Comptroller to have been consigned direct to Guyana from a place in the Community and the application to such consignment of any rate of duty imposed under the Preferential Tariff, being a rate expressed to be applicable as mentioned in section 15(1), shall not be deemed to be contrary to section 13(1) (a)(i) by reason only that such a place is not a port.

Consign-  
ment.

- 6. (1) In determining whether natural produce of the sea, or goods produced or manufactured therefrom at sea, are to be treated as produced or manufactured, anything done by or on board of a vessel belonging to a country shall be treated as done in that country, and any such produce of the sea, or goods produced or manufactured therefrom at sea, if brought direct to Guyana, are to be deemed to be consigned from that country.

Natural  
produce  
of the  
sea.

- (2) For the purposes of this regulation and regulation 3(3)(f), a vessel shall be deemed to belong to a Community State if —
  - (a) it is registered in a Community State; and
  - (b) it carries a complement, inclusive of the master of the vessel, of which not less than three-fourths are nationals of a Community State; and
  - (c) it is owned and operated by —

- (i) nationals of a Community State; or
- (ii) a Government of a Community State; or
- (iii) a statutory corporation of a Community State.

Proof of  
importers'  
statements.

7. Where any question arises as to whether goods are to be treated as mentioned in regulation 1, the Comptroller may require the importer of the goods to furnish 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.

Conditions  
specified  
in Appen-  
dices A,  
B and C.

8. (1) Compliance with any of the conditions specified in Appendices A, B or C, other than a percentage value-added condition, shall be with respect to the whole of the goods but not to the packing.
- (2) For the purposes of compliance with the percentage value-added condition, packing shall be considered as forming a whole with the goods where goods are not treated separately from their packing.
- (3) In those columns appearing in Appendices A, B and C headed "Conditions to be complied with", the use of the expression —
- (a) "chemical transformation" shall be construed as a reference to the forming of the molecule of the finished product by—
    - (i) the combination of two or more elements; or
    - (ii) any modification of the structure of the molecule of a compound with the exception of ionisation and the addition or removal of water or crystallisation;
  - (b) "extra-regional" materials shall be construed as a reference to materials imported from outside the Community or of undetermined origin;
  - (c) "produced from materials not included in" shall mean that the materials which fall in the tariff headings named may not be used if they are imported from outside the Community or are of undetermined origin;

- (d) “produced from materials of” and “produced from” shall mean that the materials named or designated must be used in the condition in which they are described:

Provided that the use of the materials in an earlier stage of production is not hereby precluded;

- (e) “produced from regional materials of” shall mean that the materials falling within the tariff headings or Chapter named may be used only if they qualify to be treated as grown, produced or manufactured within the meaning of regulation 2(1).

Provided that the use of the regional materials in an earlier stage of production is not hereby precluded.

9. (1) Each article in a consignment shall be considered **separately**. Unit of  
qualifica-  
tion.
- (2) For the purposes of paragraph (1), where the Import Schedule specifies that a group, set or assembly of articles is to be classified within a single heading, such group, set or assembly shall be classified as one article.
- (3) For the purposes of paragraph (1), tools, parts and accessories —
- (a) which are imported with an article; and
- (b) (i) the price of which is included in that of the article; or
- (ii) for which no separate charge is made; and
- (c) which constitute the standard equipment customarily included on the sale of articles of that kind, shall be considered as forming a whole with the article.
- (4) For the purposes of paragraph (1), goods, other than referred to in paragraphs (2) and (3), shall be treated as a single article if they are so treated for the purpose of assessing duties of custom.
- (5) Where it is shown to the satisfaction of the Comptroller that it is not feasible to import an unassembled or disassembled article in one single consignment, the article may be treated as one article though imported in more than one consignment.

Repair,  
renovation  
or improve-  
ment of  
goods.

10. (1) Goods which are consigned to a place in the Community outside Guyana for the purpose of repair, renovation or improvement shall, upon fulfilment of that purpose, be treated for the purpose of reimportation as having complied with the requirements of regulation 2(1):

Provided that the goods are reconsigned direct to Guyana and that the value of the materials imported from outside the Community, or of undetermined origin, which have been used in the process of repair, renovation or improvement does not exceed —

- (a) in the case where the goods have undergone the process of repair, renovation or improvement in a More Developed Country, 65 per cent of the cost of repair, renovation or improvement; or
- (b) in the case where the goods have undergone the process of repair, renovation or improvement in a Less Developed Country, 80 per cent of the cost of repair, renovation or improvement.
- (2) For the purposes of paragraph (1), goods shall not be treated as having undergone a process of repair, renovation or improvement if the form or character of the goods is altered by that process.
- (3) The cost of repair, renovation or improvement shall refer to the cost of all material used and the cost of effecting the repair, renovation or improvement, as the case may be, but shall not include freight and other transport charges nor insurance and other shipping costs.

Safeguard  
mechanism.

11. (1) Subject to the following provisions of this regulation, where there is an interruption, or inadequacy, of supplies of regional materials, the use of extra-regional materials which have been imported in accordance with directions under paragraph (2) shall be deemed to be compliance with any condition that goods must be "wholly produced" in a Community State or "produced from regional materials".
- (2) The Minister shall direct the manufacturer as to the quantities of extra-regional material which may be imported and the period of such importation.
- (3) All goods in respect of which compliance with a condition is claimed under paragraph (1), shall be accompanied by an invoice and declaration and certificate

in the form set out in Form 3 of Schedule A to the Customs Regulations.

12. (1) In this Part of these Regulations —

Interpreta  
tion.

“Chapter” means a Chapter in the Customs Corporation Council Nomenclature for the classification of goods in customs tariffs.

“Less Developed Countries” means Antigua, Belize, Dominica, Grenada, Montserrat, St. Kitts/Nevis/Anguilla, St. Lucia and St. Vincent;

“More Developed Countries” means countries of the Community other than Less Developed Countries;

“tariff heading” means a heading in Customs Corporation Council Nomenclature for the classification of goods in customs tariffs;

(2) In this Part of these Regulations —

- (a) “export price”, in relation to any goods, means the amount equal to the value which would be **attributed to those goods** if any duty of customs were chargeable thereon by reference to their value, less the amount equal to any such costs, charges and expenses incurred in relation to the goods after leaving the port or place of export in the Community State from which they were consigned to Guyana as have been included in the value attributed as aforesaid; and
- (b) any reference to the production of goods includes a reference to the getting of minerals and the taking of animals (including fish); and
- (c) any reference to materials includes a reference to any raw materials, intermediate products, parts and components used in the process of production, manufacture, repair, renovation or improvement, of goods.

**PART II**

Regulations governing the goods referred to in Appendix D.

13. Save as otherwise provided in these Regulations, the Regulations in this Part govern the determination required under section 15(1) as to whether the goods referred to in Appendix D have been produced, or manufactured, and consigned as mentioned in section

Applica  
tion.

Appendix D

15(1)(a) and (b) and, for the purposes thereof, goods shall not be treated as so produced, or manufactured, and consigned unless the Comptroller is satisfied that the appropriate requirements of these Regulations are fulfilled in relation thereto.

Goods to be treated as grown, produced or manufactured in a Less Developed Country.

14. (1) Subject to the following provisions of these Regulations, goods shall be treated as having been the produce of, or having been manufactured in a Less Developed Country, if —

- (a) they and the materials from which they have been produced or manufactured have been wholly grown, produced or manufactured, as the case may be, in a Less Developed Country: or
- (b) they have undergone any operation or process of production or manufacture in a Less Developed Country and the value of materials imported into the community, or of undetermined origin, and used in the production, or manufacture of the goods does not exceed 60 per cent of the export price of those goods.

(2) For the purposes of paragraph (1), in ascertaining whether goods have undergone any operation or process of production or manufacture in a Less Developed Country, no account shall be taken of any of the following —

- (a) packing, wheresoever the materials used in the operation or process have been grown, produced or manufactured; or
- (b) splitting up into lots; or
- (c) sorting or grading; or
- (d) marking; or
- (e) putting up into sets.

Materials: determination of origin.

15. (1) In determining for the purposes of regulation 14(1) where any goods were grown, produced or manufactured, any of the following (wheresoever grown, produced or manufactured) used in their production or manufacture shall be deemed to have been grown, produced or manufactured in a Less Developed Country, that is to say —

- (a) energy, fuel, plant, machinery and tools so used in a less Developed Country, including any



materials used in the maintenance of such plant, machinery or tools; or

- (b) materials described in Appendix E used in a Less Developed Country as aforesaid in the state so described; or
- (c) materials which for customs duty purposes fall to be treated as one with the goods, being packing materials required for the transport or storage of the goods, other than materials constituting the wrappers or containers in which the goods would ordinarily be sold by retail; or
- (d) materials which, had they been imported into Guyana in the state in which they were used in the production or manufacturing of those goods, would have fallen to be treated under regulation 14(1) as grown, produced or manufactured in a Less Developed Country.

(2) In any case in which there is insufficient information on which to determine whether or not any materials were imported into a Less Developed Country, or contain any element so imported, those materials shall be deemed to have been so imported.

16. (1) The appropriate provision of this regulation shall have effect for determining the value of any materials imported into the Community and used in the production, or manufacture, of any goods. Materials :  
determina-  
tion of  
value:

(2) Subject to paragraph (4), the value of any such materials shall be taken to be the aggregate of the following amounts, that is to say —

- (a) the amount equivalent to the value attributed to those materials, on their last clearance for home use or for temporary admission, by the customs authorities in the Less Developed Country in which they were used in the production, or manufacture, of the goods concerned, less such portion of the cost of any transportation through any other part of the Community as may have been taken into account in arriving at the value attributed as aforesaid; and
- (b) in so far as it has not been taken into account in arriving at the value attributed as aforesaid, the amount equivalent to the cost of any insurance

and freight on those materials (other than the cost of transport in the Community).

(3) Subject to paragraph (4), where it cannot be determined in accordance with paragraph (2), the value of any such materials shall be taken to be the amount equivalent to the purchase price paid on the earliest ascertainable sale of those materials in that Less Developed Country in which they were used in the production or manufacture, of the goods concerned.

(4) Where, in determining the value of any materials **under this regulation, it appears to the Comptroller —**

(a) on a determination in accordance with paragraph (2), that the value attributed to those materials at the relevant time by any customs authorities was not arrived at by reference to a sale of those materials in the open market between buyer and seller independent of each other: or

(b) on a determination in accordance with paragraph (3), that the amount taken as the price paid on a purchase of those materials at the relevant time was not paid on such a sale thereof as aforesaid,

for the value so attributed or, as the case may be, the purchase price so taken, there shall be substituted the amount which, in the opinion of the Comptroller, would have been paid on a sale of those materials at the relevant time in the open market between buyer and seller independent of each other.

Mixtures

17. (1) Notwithstanding regulation 14, goods of any description shall be treated as not grown, produced or manufactured in a Less Developed Country if, being a mixture to which this regulation applies, any of the constituents admixed, on being separately imported into Guyana, would fall to be treated under this Part of these regulations as goods not grown, produced or manufactured in a Less Developed Country.

(2) This regulation applies to any mixture, not being a group, set or assembly of separable articles, resulting from the admixing together of goods of the same description whose characteristics are not essentially different, being a mixture having, as such, characteristics not essentially different from those of each of the constituents.

18. Each article in a consignment shall be considered separately. Unit of qualification.
19. Where any question arises whether goods are to be treated as mentioned in regulation 13, the Comptroller may require the importer of the goods to furnish 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. Proof of importers' statements.
20. Any reference to materials includes a reference to any products, parts or components used in the production of goods. Interpretation.
21. Regulations 5, and 12 (1), (2) (a) and (b) shall apply and have effect in this Part as if they were regulations made under this Part. Application of certain regulations in Part I.

#### APPENDIX A

Tariff Heading Number	Product	Conditions to be Complied with	
			LDCs
Chapter 2	Meat and edible meat offals	Wholly produced	Wholly produced
Chapter 3	Fish, crustaceans and Molluscs	Wholly produced	Wholly produced
04.02	Milk and cream, preserved, concentrated or sweetened	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 80% of the export price of the finished product
04.03	Butter	Produced from regional materials of 04.01	Produced from regional materials of 04.01
	Cheese and curd	Produced from regional materials of 04.01	Produced from regional materials of 04.01
05.02	Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair	Wholly produced	Wholly produced
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material	Wholly produced	Wholly produced
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof	Wholly produced	Wholly produced
05.05	Fish waste	Wholly produced	Wholly produced
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	Wholly produced	Wholly produced
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	Wholly produced	Wholly produced

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
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	Wholly produced	Wholly produced
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	Wholly produced	Wholly produced
05.15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption	Wholly produced	Wholly produced
07.02	Vegetables (whether or not cooked), preserved by freezing	Wholly produced	Wholly produced
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption	Wholly produced	Wholly produced
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	Wholly produced	Wholly produced
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split	Wholly produced	Wholly produced
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	Wholly produced	Wholly produced
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.	Wholly produced	Wholly produced
08.12	Fruit, dried, other than that falling within heading Nos. 08.01, 08.02, 08.03, 08.04 or 08.05	Wholly produced	Wholly produced

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
08.13	Peel of melons and citrus fruits, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions	Wholly produced	Wholly produced
ex 09.10	Mixed spices	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
ex 11.01	Cereal flours, except wheat flour	Wholly produced	Wholly produced
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 heading No. 10.06	Wholly produced	Wholly produced
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	Wholly produced	Wholly produced
11.05	Flour, meal and flakes of potato	Wholly produced	Wholly produced
11.07	Malt, roasted or not	Wholly produced	Wholly produced
11.08	Starches, inulin	Wholly produced	Wholly produced
11.09	Wheat gluten, whether or not dried	Wholly produced	Wholly produced
12.01	Oil seeds and oleaginous fruit, whole or broken	Wholly produced	Wholly produced
ex 12.02	Flours or meals of oil seeds or oleaginous fruit, non-defatted, (excluding mustard flour), except flour and meal of soya bean	Wholly produced	Wholly produced
ex 12.08	Fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading	Wholly produced	Wholly produced
12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared	Wholly produced	Wholly produced

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
12.10	Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products	Wholly produced	Wholly produced
Chapter 13	Lacs; gums, resins and other vegetable saps and extracts	Wholly produced	Wholly produced
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Wholly produced	Wholly produced
15.01	Lard, other pig fat and poultry fat, rendered or solvent-extracted	Produced from regional materials of 02.05	Produced from regional materials of 02.05
15.02	Fats of bovine cattle, sheep, or goats, unrendered; rendered or solvent-extracted fats (including "premier jus") obtained from those unrendered fats	Produced from regional materials of 01.02 or 01.04	Produced from regional materials of 01.02 or 01.04
ex 15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified, except soya bean oil	Produced from regional materials of Chapters 7 and 12	Produced from regional materials of Chapters 7 and 12
15.10	Fatty acids; acid oils from refining; fatty alcohols	Produced from regional materials of Chapter 15	Produced from regional materials of Chapter 15
ex 16.02	Ham	Produced from regional materials of 02.01	Produced from regional materials of 02.01
ex 17.01	Beet sugar and cane sugar, in solid form, except flavoured and coloured beet sugar and cane sugar	Wholly produced	Wholly produced
ex 17.03	Molasses except flavoured and coloured	Wholly produced	Wholly produced
17.04	Sugar confectionery, not containing cocoa	Produced from regional materials of 17.01	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
18.01	Cocoa beans, whole or broken, raw or roasted	Wholly produced	Wholly produced
18.02	Cocoa shells, husks, skins and waste	Wholly produced	Wholly produced
18.03	Cocoa paste (in bulk or in block), whether or not defatted	Wholly produced	Wholly produced
18.04	Cocoa butter (fat or oil)	Wholly produced	Wholly produced
18.06	Chocolate and other food preparations containing cocoa	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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	Produced from regional materials of Chapters 7 and 8	Produced from regional materials of Chapters 7 and 8
20.03	Fruit preserved by freezing, containing added sugar	Produced from regional materials of Chapter 8 and 17.01	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glace or crystallised)	Produced from regional materials of Chapter 8 and 17.01	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product



Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar	Produced from regional materials of Chapter 8 and 17.01	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product
ex 20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit, except peanuts and cashew nuts	Produced from regional materials of Chapter 8, 12.01 and 17.01	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product
ex 20.07	Fruit Juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit, except pineapple-based juices	Produced from regional materials of Chapters 7 and 8 and 17.01	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product
ex 20.07	Pineapple-based juices	Production in which the value of extra-regional materials used does not exceed 30% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 30% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
ex 21.05	Soaps and broths	Production in which the value of extra-regional materials used does not exceed 35% of the finished product	Production in which the value of extra-regional materials used does not exceed 35% of the export price of the finished product
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength	Produced from materials not included in 22.08 or 22.09	Produced from materials not included in 22.08 or 22.09
ex 22.09	Spirits	Produced from materials not included in 22.08	Produced from materials not included in 22.08
ex 22.09	Liqueurs and other spirituous beverages	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
ex 25.01	Refined salt	Produced from rock salt or sea salt	Produced from rock salt or sea salt
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	Produced by sawing	Produced by sawing
ex 27.10	Lubricating oils	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
28.12	Boric oxide and boric acid	Produced by chemical transformation	Produced by chemical transformation

Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 28.13	Other inorganic acids and oxygen compounds of non-metals, excluding water and sulphur dioxide	Produced by chemical transformation	Produced by chemical transformation
28.14	Halides, oxyhalides and other halogen compounds of non-metals	Produced by chemical transformation	Produced by chemical transformation
28.15	Sulphides of non-metals; phosphorous trisulphide	Produced by chemical transformation	Produced by chemical transformation
28.20	Aluminium oxide and hydroxide; artificial corundum	Produced by chemical transformation	Produced by chemical transformation
ex 28.30	Bromides and oxybromides; iodides and oxyiodides	Produced by chemical transformation	Produced by chemical transformation
ex 28.31	Hypobromites	Produced by chemical transformation	Produced by chemical transformation
28.32	Chlorates and per-chlorates; bromates and perbromates; iodates and periodates	Produced by chemical transformation	Produced by chemical transformation
28.35	Sulphides and polysulphides	Produced by chemical transformation	Produced by chemical transformation
28.37	Sulphites and thiosulphates	Produced by chemical transformation	Produced by chemical transformation
ex 28.38	Persulphates	Produced by chemical transformation	Produced by chemical transformation
28.39	Nitrites and nitrates	Produced by chemical transformation	Produced by chemical transformation
28.40	Phosphites, hypophosphites and phosphates	Produced by chemical transformation	Produced by chemical transformation

38 Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
28.42	Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate	Produced by chemical transformation	Produced by chemical transformation
28.43	Cyanides and complex cyanides	Produced by chemical transformation	Produced by chemical transformation
28.45	Silicates; commercial sodium and potassium silicates	Produced by chemical transformation	Produced by chemical transformation
28.46	Borates and perborates	Produced by chemical transformation	Produced by chemical transformation
28.47	Salts of metallic acids (for example, chromates, permanganates, stannates)	Produced by chemical transformation	Produced by chemical transformation
28.48	Other salts and peroxy salts of inorganic acids, but not including azides	Produced by chemical transformation	Produced by chemical transformation
28.49	Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds whether or not chemically defined	Produced from materials not included in 28.49 or by chemical transformation from materials of 28.49	Produced from materials not included in 28.49 or by chemical transformation from materials of 28.49
28.57	Hydrides, nitrides and azides, silicides and borides	Produced by chemical transformation	Produced by chemical transformation
ex 28.58	Other inorganic compounds (including distilled and conductivity water and water of similar purity); amalgams other than amalgams of precious metals	Produced from materials not included in 28.58 or by chemical transformation from materials of 28.58	Produced from materials not included in 28.58 or by chemical transformation from materials of 28.58
29.01	Hydrocarbons	Produced by chemical transformation	Produced by chemical transformation
29.02	Halogenerated derivatives of hydrocarbons	Produced by chemical transformation	Produced by chemical transformation

Tariff Heading Number	Product	Conditions to be complied with 389	
		MDCs	LDCs
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.05	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.06	Phenols and phenol-alcohols	Produced by chemical transformation	Produced by chemical transformation
29.08	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and other peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.09	Epoxides, epoxyalcohols, epoxy-phenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.11	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes; cyclic polymers of aldehydes; para-formaldehyde	Produced by chemical transformation	Produced by chemical transformation
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation

	Product	Conditions to be complied with	
		MDCs	LDCs
29.16	Carboxylic acids with alcohol, phenol, aldehyde or Ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.19	Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.21	Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by <b>chemical transformation</b>	Produced by <b>chemical transformation</b>
29.24	Quaternary ammonium salts and hydroxides; lecithins and other phospho-aminolipins	Produced by chemical transformation	Produced by <b>chemical transformation</b>
29.26	Carboxyimide-function compounds (including ortho-benzoic sulphimide and its salts) and imine-function compounds (including hexamethylene-tetramine and trimethylenetrinitramine)	Produced by chemical transformation	Produced by chemical transformation
29.27	Nitrile-function compounds	Produced by chemical transformation	Produced by chemical transformation
29.28	Diazo-, azo- and azoxy- compounds	Produced by chemical transformation	Produced by <b>chemical transformation</b>
29.29	Organic derivatives of hydrazine or of hydroxylamine	Produced by chemical transformation	Produced by chemical transformation
29.31	Organo-sulphur compounds	Produced by chemical transformation	Produced by chemical transformation
29.34	Other organo-inorganic compounds	Produced by <b>chemical transformation</b>	Produced by <b>chemical transformation</b>

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
29.35	Heterocyclic compounds nucleic acids	Produced by chemical transformation	Produced by chemical transformation
29.36	Sulphonamides	Produced by chemical transformation	Produced by chemical transformation
29.37	Sultones and sultams	Produced by chemical transformation	Produced by chemical transformation
29.38	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and inter-mixtures of the foregoing, whether or not in any solvent	Produced by chemical transformation	Produced by chemical transformation
29.39	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones	Produced by chemical transformation	Produced by chemical transformation
29.41	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	Produced by chemical transformation	Produced by chemical transformation
29.42	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	Produced by chemical transformation	Produced by chemical transformation
29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42	Produced by chemical transformation	Produced by chemical transformation
29.44	Antibiotics	Produced by chemical transformation	Produced by chemical transformation
30.02	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products	Produced from seed for microbial cultures or from similar products of 30.02 or produced from materials not included in 30.02	Produced from seed for microbial cultures or from similar products of 30.02 or produced from materials not included in 30.02

Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 33.06	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	Produced from materials not included in 33.01 or 33.06	Produced from materials not included in 33.01 or 33.06
ex 33.06	Personal (body) deodorants	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
ex 35.01	Casein derivatives and casein glues	Produced from casein of 35.01 or from materials not included in 35.01	Produced from casein of 35.01 or from materials not included in 35.01
ex 35.02	Albuminates and albumin derivatives	Produced from albumin of 35.02 or from materials not included in 35.02	Produced from albumin of 35.02 or from materials not included in 35.02
ex 35.03	Gelatin derivatives	Produced from gelatin of 35.03 or from materials not included in 35.03	Produced from gelatin of 35.03 or from materials not included in 35.03
ex 35.05	Dextrin glues and starch glue	Produced from dextrin or starch of 35.05 or from materials not included in 35.05	Produced from dextrin or starch of 35.05 or from materials not included in 35.05
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth	Produced from materials not included in 37.02	Produced from materials not included in 37.02
37.02	Film in rolls, sensitised, unexposed, perforated or not	Produced from materials not included in 37.01	Produced from materials not included in 37.01
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol)	Produced from spirits of turpentine or other terpenic solvents of 38.07 or from materials not included in 38.07	Produced from spirits of turpentine or other terpenic solvents of 38.07 or from materials not included in 38.07



Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
ex 38.08	Derivatives of rosin and resin acids	Produced by chemical transformation or emulsification	Produced by chemical transformation or emulsification
ex 38.08	Rosin spirit and rosin oils	Produced from rosin or rosin acids of 38.08 or from materials not included in 38.08	Produced from rosin or rosin acids of 38.08 or from materials not included in 38.08
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones)	Produced by chemical transformation or by one or more of the following processes: (a) Moulding (b) Extrusion (c) Thermoforming  (d) Calendering (e) Laminating in which there is at least 75% permanent bonding	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product
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, coumaroindene isins)	Produced by chemical transformation or by one or more of the following processes: (a) Moulding (b) Extrusion (c) Thermoforming  (d) Calendering (e) Laminating in which there is at least 75% permanent bonding	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product

394 Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
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	Produced by chemical transformation or by one or more of the following processes: (a) Moulding (b) Extrusion (c) Thermoforming  (d) Calendering (e) Laminating in which there is at least 75% permanent bonding	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product
39.04	Hardened proteins (for example, hardened casein and hardened gelatin)	Produced by chemical transformation or by one or more of the following processes: (a) Moulding (b) Extrusion (c) Thermoforming  (d) Calendering (e) Laminating in which there is at least 75% permanent bonding	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product
39.05	Natural resins modified by fusion (run 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)	Produced by chemical transformation or by one or more of the following processes: (a) Moulding (b) Extrusion (c) Thermoforming  (d) Calendering (e) Laminating in which there is at least 75% permanent bonding	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn	Produced by chemical transformation or by one or more of the following processes: (a) Moulding (b) Extrusion (c) Thermoforming (d) Calendering (e) Laminating in which there is at least 75% permanent bonding	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product
39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06	Produced by one or more of the following processes: (a) Moulding (b) Extrusion (c) Thermoforming (d) Calendering (e) Laminating in which there is at least 75% permanent bonding  provided that extraregional parts and fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product	Production in which the value of any materials imported from outside the Common Market or of undetermined origin which have been used does not exceed 60% of the export price of the finished product
ex 40.06	Articles of unvulcanised natural or synthetic rubber	Produced from unvulcanised natural or synthetic rubber	Produced from unvulcanised natural or synthetic rubber
ex 40.07	Rubber thread and cord, textile covered	Produced from rubber thread or cord	Produced from rubber thread or cord
ex 40.11	Tyres and tyre cases, retreaded or remoulded	Produced by re-treading or re-moulding	Produced by re-treading or re-moulding

Tariff Heading Number	PRODUCT	Conditions to be complied with	
		MDC's	LDCs
43.03	Articles of furskin	Produced from materials not included in 43.03 and not being furskins assembled in plates, crosses or similar forms	Produced from materials not included in 43.03 and not being furskins assembled in plates, crosses or similar forms
ex 46.02	Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles	Produced from regional materials of 14.01	Produced from regional materials of 14.01
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.01 or 46.02; articles of loofah	Produced from regional materials of 14.01	Produced from regional materials of 14.01
ex 48.07	Paper and paperboard, ruled, lined, squared or otherwise printed, in rolls or sheets	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
ex 50.09	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 65% of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
51.03	Yarn of man-made fabrics (continuous), put up for retail sale	Produced from materials not included in 51.01 or 51.02	Produced from materials not included in 51.01 or 51.02
ex 51.04	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product

Tariff Heading Number	PRODUCT	Conditions to be complied with	
		MDC's	LDCs
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale	Produced from materials not included in 53.06 to 53.09	Produced from materials not included in 53.06 to 53.09
ex 53.11	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
ex 53.12	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
54.04	Flax or ramie yarn, put up for retail sale	Produced from materials not included in 54.03	Produced from materials not included in 54.03
ex 54.05	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
55.06	Cotton yarn, put up for retail sale	Produced from materials not included in 55.05	Produced from materials not included in 55.05
ex 55.07	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
ex 55.09	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	IDCs
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale	Produced from materials not included in 56.05	Produced from materials not included in 56.05
ex 56.07	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
ex 57.10	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
ex 57.11	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
ex 60.06	Articles of knitted or crocheted fabric	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
ex 61.09	Articles obtained from fabrics of this heading	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
ex 62.02	Towels of terry towelling and similar terry fabrics, of cotton	Produced from materials of 55.05	Produced from materials of 55.05
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	Produced from regional uppers and parts of uppers of 64.05	Produced from regional uppers and parts of uppers or regional soles of 64.05

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
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	Produced from regional uppers and parts of uppers of 64.05	Produced from regional uppers and parts of uppers or regional soles of 64.05
64.03	Footwear with outer soles of wood or cork	Produced from regional uppers and parts of uppers of 64.05	Produced from regional uppers and parts of uppers or regional soles of 64.05
64.04	Footwear with outer soles of other materials	Produced from regional uppers and parts of uppers of 64.05	Produced from regional uppers and parts of uppers or regional soles of 64.05
ex 70.20	Articles of this heading	Produced from materials of 70.20	Produced from materials of 70.20
ex 71.02	Precious and semi-precious stones (excluding diamonds), cut or otherwise worked, but not mounted, set or strung	Produced from unworked precious or semi-precious stones of 71.02	Produced from unworked precious or semi-precious stones of 71.02
ex 71.05	Silver and silver alloys, semi-manufactured	Produced from unwrought materials of 71.05	Produced from unwrought materials of 71.05
ex 71.07	Gold, including platinum-plated gold, semi-manufactured	Produced from unwrought materials of 71.07	Produced from unwrought materials of 71.07
ex 71.12	Articles of jewellery, of precious metal or rolled precious metal	Produced from findings (mounts, clasps, etc.) of 71.12 the value of which does not exceed 25% of the export price of the finished product or from materials not included in 71.12	Produced from findings (mounts, clasps, etc.) of 71.12 the value of which does not exceed 25% of the export price of the finished product or from materials not included in 71.12

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
400 71.16	Imitation jewellery	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product
ex 73.13	Galvanised sheets of a thickness less than 3 mm	Produced from uncoated materials of 73.13	Production in which the value of any materials imported from outside the Common Market or of undeter. mined origin which have been used does not exceed 60% of the export price of the finished product
ex 73.36	Stoves, not electrically operated, of iron or steel	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
ex 74.18	Articles of a kind commonly used for domestic purposes, of copper	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
ex 83.15	Welding rods and welding electrodes, of mild steel	Produced from iron or steel wire rods in coils of 73.10 or iron or steel wire in coils of 73.14 and chemicals of Chapters 28 and 29	Produced from iron or steel wire rods in coils of 73.10 or iron or steel wire in coils of 73.14 and chemicals of Chapters 28 and 29



APPENDIX B

Tariff Heading Number	Product	Conditions to be complied with			
		MDCs		LDCs	
		Conditions to be complied with	Effective Date	Conditions to be complied with	Effective Date
18.05	Cocoa powder, unsweetened	Wholly produced	1st January, 1981	Wholly produced	1st January, 1981
18.06	Chocolate and other food preparations containing cocoa	Produced from regional materials of 17.01 and Chapter 18	1st January, 1981	Produced from regional materials of 17.01 and Chapter 18	1st January, 1981
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid	Produced from regional materials of Chapter 7	1st January, 1981	Produced from regional materials of Chapter 7	1st January, 1981
ex 20.06	Peanuts and cashew nuts, prepared or preserved	Produced from regional materials of Chapter 8, 12.01 and 17.01	1st January, 1981	Produced from regional materials of Chapter 8, 12.01 and 17.01	1st January, 1981
ex 20.07	Pineapple-based juices	Produced from regional materials of Chapters 7 and 8 and 17.01	1st January, 1981	Produced from regional materials of Chapters 7 and 8 and 17.01	1st January, 1981
ex 21.05	Soups and broths	Produced from regional materials of Chapters 2, 3 and 7	1st January, 1981	Produced from regional materials of Chapters 2, 3 and 7	1st January, 1981
Chapter 39	Artificial resins and plastic materials, cellulose esters and ethers; articles thereof	Produced from blocks, lumps, powders, granules, flakes, liquids, pastes, putties and similar bulk forms	1st January, 1981	Produced from blocks, lumps, powders, granules, flakes, liquids, pastes, putties and similar bulk forms	1st January, 1983

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Tariff Heading Number	Product	Conditions to be complied with			
		MDCs		LDCs	
		Conditions to be complied with	Effective Date	Conditions to be complied with	Effective Date
Chapter 44	Wood and articles of wood; wood charcoal	Produced from regional materials of Chapter 44	1st January, 1981	Produced from regional materials of Chapter 44	1st January, 1981
ex 48.15	Toilet tissue, hand towels, paper napkins and facial tissue	Produced from materials of 47.01 and 47.02	1st January, 1980	Produced from materials of 47.01 and 47.02	1st January, 1983
ex 62.02	Bed linen, not exceeding 54" in width, of cotton	Produced from materials of 55.05	1st January, 1981	Produced from materials of 55.05	1st January, 1983
ex 62.02	Bed linen exceeding 54" in width, table linen, toilet and kitchen linen (excluding towels of terry towelling and similar terry fabrics, of cotton); curtains and other furnishing articles	Produced from regional materials of 51.04, 53.11, 53.12, 54.05, 55.07, 55.08, 55.09, 56.07 or 57.11	1st January, 1981	Produced from regional materials of 51.04, 53.11, 53.12, 54.05, 55.07, 55.08, 55.09, 56.07 or 57.11	1st January, 1983
ex 73.13	Galvanised sheets of a thickness less than 3mm	(Produced from uncoated materials of 73.13)	(1st January, 1979)	Produced from uncoated materials of 73.13	1st January, 1983

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## APPENDIX C

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
84.02	Auxiliary plant for use with boilers of heading No. 84.01 (for example, economisers, super-heaters, soot removers, gas recovers and the like); condensers for vapour engines and power units	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
84.05	Steam or other vapour power units, whether or not incorporating boilers	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
84.06	Internal combustion piston engines	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
84.07	Hydraulic engines and motors (including water wheels and water turbines)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
404 84.08	Other engines and motors	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
84.09	Mechanically propelled road rollers	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
84.14	Industrial and laboratory furnaces and ovens, non-electric	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
84.15	Refrigerators and refrigerating equipment (electrical and other)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
406 84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
84.22	Lifting, handling, loading or unloading machinery, telfers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
84.23	Excavating, levelling, tamping, boring and extracting machinery stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
84.26	Dairy machinery (including milking machines)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
84.28	Other agricultural, horticultural poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with.	
		MDCs	LDCs
408 84.30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
84.31	Machinery for making or finishing cellulosic pulp, paper or paper-board cellulosic.	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
84.32	Book-binding machinery, including book-sewing machines	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
84.33	Paper or paper-board cutting machines of all kinds; other machinery for making up paper pulp, paper or paper-board	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
84.34	Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No. 84.45 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and litho graphic stones, prepared for printing purposes (for example, planed, grained or polished)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product



Tariff Heading Number	Product	Conditions to be complied with 409	
		MDCs	LDCs
84.35	Other printing machinery; machines for uses ancillary to printing	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
410 84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery), fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product.
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product.
84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product.

Tariff Heading Number	Product	Conditions to be complied with	
		MDC's	LDC's
84.44	Rolling mills and rolls therefor	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product.
84.45	Machine-tools for working metal or metal carbides, not being machine falling within heading No. 84.49 or 84.50	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product.
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product.
84.47	Machine-tools for working wood, cork, bone, ebomite (vulcanite) hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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.)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be Complied with 413	
		MDCs	LDC's
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) forms; 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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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.	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
85.01	Electrical goods of the following descriptions; generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
85.02	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnets and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
85.03	Primary cells and primary batteries	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
85.04	Electric accumulators	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
85.05	Tools for working in the hand, with self-contained electric motor	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
85.06	Electro-mechanical domestic appliances, with self-contained electric motor	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
85.07	Shavers and hair clippers, with self-contained electric motor	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnets, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamos and alternators) and cut-outs for use in conjunction with such engines	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
85.09	Electrical lighting and signalling equipment and electrical wind-screen wipers, defrosters and demisters, for cycles or motor vehicles	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current lines systems)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
85.14	Microphones and stands therefor; loud-speakers; audio-frequency electric amplifiers	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product

Tariff Heading Number	Production	Conditions to be complied with	
		MDCs	LDCs
410 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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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 potentiometres), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels.	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product.
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity.	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product.
86.03	Other rail locomotives; tenders.	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product.
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys.	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product.



Tariff Heading Number	Product	Conditions to be complied with	
		MDC's	LDC's
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.	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product.
86.06	Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles.	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product.
86.07	Railway and tramway goods vans, goods wagons and trucks.	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product.
87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys.	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product.
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09).	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product.

Tariff Heading Number	Product	Conditions to be complied with	
		MDC's	LDC's
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02.	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product.
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03.	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product.
87.05	Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03.	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product.
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.	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
87.08	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with <b>419</b>	
		MDCs	LDCs
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds.	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
87.10	Cycles (including delivery tri-cycles), not motorised.	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
87.11	Invalid carriages whether or not motorised or otherwise mechanically propelled.	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
87.13	Baby carriages and parts thereof.	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
88.01	Balloons and air-ships	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
88.02	Flying machines, gliders and kites; parachutes	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
88.03	Parts of goods falling in heading No. 88.01 or 88.02	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
88.05	Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
89.02	Vessels specially designed for towing (tugs) or pushing other vessels	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
89.05	Floating structures other than vessels (for example, coffer-dams, landing stages, bouys and beacons)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
90.05	Refracting telescopes (monocular and binocular), prismatic or not	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
Ex 90.07	Photographic cameras; photographic flashlight apparatus	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
90.08	Cinematographic cameras, projectors, sound recorders and sound re-producers; any combination of these articles	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
90.09	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photocopying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus; screens for projectors	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
90.11	Microscopes and diffraction apparatus, electron and proton	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
90.19	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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; range-finders	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
90.15	Balances of a sensitivity of 5 cg or better, with or without their weights	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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 others appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
90.20	Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radio-therapy 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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature, (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product



Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
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.	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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.	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
91.01	Pocket-watches, wrist-watches and other watches, including stop-watches	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
91.04	Other clocks	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
91.05	Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or other wise indicating intervals of time	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
91.07	Watch movements (including stop-watch movements), assembled	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
91.08	Clock movements, assembled	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
ex 92.12	Sound or similar recordings except gramophone records; 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	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
93.02	Revolvers and pistols, being firearms	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
93.03	Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols)	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
93.04	Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product

Tariff Heading Number	Product	Conditions to be complied with	
		MDCs	LDCs
93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar ammunitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
ex 98.02	Slide fasteners	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product
ex 98.03	Pens	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 80% of the export price of the finished product

## APPENDIX D

## GOODS PRODUCED IN THE LESS DEVELOPED COUNTRIES

Tariff Heading Number	Product
17.04	Sugar confectionery, not containing cocoa.
20.03	Fruit preserved by freezing, containing added sugar.
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glaze or crystallised).
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar.
ex 20.06	Fruit otherwise prepared or preserved, except peanuts and cashew nuts.
ex 20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit, except pineapple-based juices.
Chapter 39	Artificial resins and plastic materials, cellulose esters and ethers; articles thereof.
ex 73.13	Galvanised sheets of a thickness less than 3mm.

**APPENDIX E**  
**BASIC MATERIALS LIST**

<b>Tariff Heading Number</b>	<b>Description of Product</b>
ex 08.04	Grapes, fresh
ex 08.06	Apples, fresh
09.05	Vanilla
09.07	Cloves (whole fruit, cloves and stems).
ex 09.08	Cardamoms.
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper.
ex 17.02	Lactose, glucose, maltose, caramel.
ex 27.09	Crude petroleum.
32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extract but exceeding in figo) or of animal origin.
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).
39.02	Polymerisation and copolymerisation products (for example, polyethylene polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumaroneindene rosins).
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.
39.04	Hardened proteins (for example, hardened casein and hardened gelatin).
39.05	Natural resins modified by fusion (run 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).

Tariff Heading Number	Description of Products
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn.
ex 48.01	Printing and writing paper in rolls or sheets; packing and wrapping paper; tissue paper; paperboard cellulose wadding.
ex 48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped or crinkled, in rolls or sheets.
ex 48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within (Chapter 49), in rolls or sheets.
73.01	Pig iron, cast iron and spigeleisen, in pigs, blocks, lumps and similar forms.
73.02	Ferro-alloys.
73.05	Iron or steel powders; sponge iron or steel.
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms of iron or steel.
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars); of iron or steel; pieces roughly shaped by forging, of iron or steel.
73.08	Iron or steel coils for re-rolling.
ex 73.09	Universal plates of iron or steel, uncoated.
ex 73.10	Bars of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made).
73.12	Hoop and strip, of iron or steel hot-rolled or cold-rolled.
ex 73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled, uncoated; sheets of steel, coated or printed.
ex 73.15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.10, 73.12 and 73.13.
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.

## FIFTH SCHEDULE

### VALUE OF IMPORTED GOODS

1. The value of any goods imported for home use shall be taken to be the normal price, that is to say, the price which they would fetch at the time when they are entered for such use (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 Guyana; and
  - (b) that the sale is a sale of the quantity to be valued; and
  - (c) that the seller bears all costs, charges and expenses incidental to the sale and to the delivery of the goods at that port or place of introduction; but
  - (d) that the buyer bears any duties or taxes applicable in Guyana.
3. A sale in the open market between a buyer and a seller independent of each other pre-supposes —
  - (a) that the price is the sole consideration; and
  - (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; and
  - (c) that no part of the proceeds of any subsequent re-sale, other disposal or use of the goods will accrue, either directly or indirectly, to the seller or any person, or any person associated in business with him.
4. Where the 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 trade mark; or



- (c) are imported for sale, other disposal or use under a foreign trade mark,

the normal price shall be determined on the assumption that it includes the value of the right to use the patent, design or trade mark in respect of the goods:

Provided however that when the goods to be valued are imported for sale, other disposal or use under a foreign trade mark, after further manufacture, the normal price may be determined on the assumption that it includes the value of the right to use the trade mark in respect of the goods.

5. For the purposes of this Schedule —

- (1) The expression “costs, charges and expenses” referred to in paragraph 2(c) includes, *inter alia*, any of the following:
- (a) carriage and freight;
  - (b) insurance;
  - (c) commission;
  - (d) brokerage;
  - (e) costs, charges and expenses of drawing up outside Guyana documents incidental to the introduction of the goods into Guyana, including consular fees;
  - (f) duties and taxes applicable outside Guyana except those from which the goods have been exempt or have been or will be relieved by means of refund.
  - (g) costs 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
  - (h) loading charges.
- (2) the expression “trade mark” includes a trade name and a get-up and a trade mark shall be treated as a foreign trade mark if it is the mark of —
- (a) any person by whom the goods to be valued have been grown, produced, manufactured, selected, offered for sale or otherwise dealt with outside Guyana; or

- (b) any person associated in business with any such person as is referred to in sub-paragraph (a); or
  - (c) any person whose rights in the mark are restricted by an agreement with any person referred to in sub-paragraphs (a) or (b).
6. 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."

#### EXPLANATORY MEMORANDUM

This Bill seeks to amend the Customs Act, Cap. 82:01, primarily for the purpose of giving effect to the decisions of the Common Market Council to introduce a new structure for the Common External Tariff and a new system for determining the origin of goods produced in the Caribbean Common Market.

*F. E. Hope,*  
Minister of Finance.